gouvernement du Québec
Public Accounts

fiscal year ended March 31, 1985

1984-1985

volume 1

Financial Statements

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the Financial Administration Act (R.S.Q., c. A-6)

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Ministère des Finances

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To the Honourable J. Gilles Lamontagne
Lieutenant-Governor
Parliament Buildings
Québec

Dear Sir:

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the gouvernement du Québec for the fiscal year ended March 31, 1985.

Bernard Landry,
Minister of Finance

Québec, November 1985

To the Minister of Finance
Mr. Bernard Landry
Parliament Buildings
Québec

Dear Sir:

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the gouvernement du Québec for the fiscal year ended March 31, 1985. These accounts have been prepared under Division VIII of the Financial Administration Act (R.S.Q., c. A-6).

Respectfully submitted,

Roger Couture, C.A.
Interim Comptroller of Finance

Québec, November 1985

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INTRODUCTION

There are two volumes to the Public Accounts. The beginning of Volume 1 presents the Financial Statements of the gouvernement du Québec for the fiscal year ended March 31, 1985, along with the Auditor-General's Report. Then come the financial statements of the Special Funds and the Revolving Funds administered by the Government, except those of the Revolving Fund for Government Air Service which were unavailable at the time of publication. The Auditor-General's opinion on those statements is also given for each Fund.

Sections 1 to 5 of this volume contain additional information on the financial statements of the Government:

— budgetary transactions, grouping transactions relating to revenue and expenditure, including capital spending, according to department. Beginning this year, a summary of appropriations and transfer payments is presented for each department at the end of section 1;

— non-budgetary transactions, grouping Government investment activity, retirement plans account transactions and changes in short-term asset and liability items;

— net financial requirements for budgetary and non-budgetary transactions as well as sources of financing;

— the statement of the Government's assets and liabilities at March 31, 1985, including footnotes referring the reader to the appendices of asset and liability items as well as the statement of net debt and the Notes to the Government's financial statements;

— tables breaking down asset and liability items as well as data on the Government's contingent liabilities and financial commitments at March 31, 1985.

Volume 2 provides the details on expenditures by department and lists suppliers and beneficiaries. It also includes a list of capital assets. As of this year, public servants' travel expenses are no longer published since this information is not considered to be of a public nature under the Act respecting access to documents held by public bodies and the Protection of personal information (R.S.Q., c. A-2.1).

Roger Couture, C.A.
Interim Comptroller of Finance

FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC
FISCAL YEAR ENDED MARCH 31, 1985

ACCOUNTING POLICIES

STATEMENT

Accounting policies presently applied by the gouvernement du Québec include the following rules made by the Conseil du trésor:

I — No distinction is to be made between ordinary and capital expenditure on budgetary account statements;

II — revenue from the Government of Canada is to be recorded on a cash basis, except where it is the subject of a claim or is estimated before the first of May that follows the end of the fiscal year in question and for revenue from a cost-shared program with financial compensation only, which is posted to the fiscal year for which the corresponding expenditure was charged;

III — receipts through March 31 are to be included in revenue for the year, regardless of the date on which they are deposited in the bank. Assessments and accounts issued before April 1 are to be included in revenue for the fiscal year ended March 31 and shown as accounts receivable on the statement of assets and liabilities;

IV — remittances received by the Government during April that were collected or levied by its agents before April 1 are to be recorded as revenue for the fiscal year ended March 31. This also applies to contributions collected from employers under the Act respecting the Régie de l'assurance-maladie du Québec pertaining to wages and salaries paid before April 1;

V — expenditures and contributions, repayments and charges applied to expenditure are to be recorded on the accrual basis. Nonetheless, April 30 will be the deadline for opening an account payable to cover services rendered and goods received before the first of that month;

VI — transactions relating to the various pension plans are to be handled as follows:

(a) in the case of RREGOP, governed by the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the amount charged to Government expenditure represents the employer's share prescribed by the Act as a ratio of employee contributions received during the fiscal year, excluding those of employees of bodies covered by section 120, and includes interest on the provision at the previous March 31. The amount, which is charged to the Government's budgetary expenditure along with its employer contribution for bodies covered by section 120, is credited to a non-budgetary account used to make benefit payments and contribution refunds;

(b) as for the remaining plans, the contributions of participants and in the particular case of the Civil Service Superannuation Plan (R.S.Q., c. R-12), employer contributions from bodies listed in the first paragraph of section 72 of the that Act, are credited to a non-budgetary account and are not Government revenue; pensions paid and contribution refunds are debited to that account. The Government's contribution as employer both for current and past service is fixed according to budgetary policy and charged to budgetary expenditure. A plan's annual surplus of debits over amounts credited to the retirement plans account is offset by a charge to expenditure of the department or agency concerned and credited to the non-budgetary account;

VII — bond discount and issue charges are to be posted to expenditure for the fiscal year when incurred. Interest earned and other revenue from sinking funds are subtracted from the cost of debt service;

VIII — deferred charges and expenditure on fixed assets will no longer be shown on the statement of assets and liabilities, which will contain only items compatible with a financial statement of net debt. A central file is to be kept on capital spending and a list of fixed assets included in the Public Accounts;

IX — with deferred charges and capital spending not shown on the statement of assets and liabilities, annual amortization will no longer be charged to expenditures as in the past;

X — investments in stocks and bonds as well as loans and advances to Government enterprises are recorded at cost while other loans and advances are shown at their estimated realization value;

XI — Treasury Bills issued in Canadian currency are recorded at par value. The discount is treated much the same as interest and recorded on the accrual basis;

XII — without considering adjustments likely to be made for accounts and contributions in dispute or likely to be contested, accounts receivable and loans and advances are examined at the end of the fiscal year to determine the allowance needed to show those assets at their estimated realization value.

A change in the allowance, both in the case of accounts receivable as well as loans and advances, is posted to net debt.

Accounts receivable, loans and advances deemed bad debts are written off during the fiscal year and charged to expenditures of the department or agency incurring the loss. Amounts recovered on debts that have been written off are subtracted from the write-off.

OUTLINE

For purposes of practical application, the Comptroller of Finance has further specified the above statement in terms of guidelines and underlying philosophy.

The key points of this clarification which take into consideration a number of administrative and legal constraints and cover transactions of the Consolidated Revenue Fund and the Health Services Fund, are set forth below.

I — GENERAL

Government accounting is carried out on a modified cash and accrual basis. This was selected because the use of an integral accrual method by the Government would entail too many administrative problems, require a large number of estimates of uncertain validity and be difficult to apply because of certain provisions of the Financial Administration Act.

II — REVENUE

Revenue is derived from the application of statutes, regulations and agreements; on the statement of budgetary transactions, it is broken down into own-source revenue and Government of Canada transfers.

Own-source revenue consists of income and property taxes, including employer contributions to the Health Services Fund, consumer taxes, levies and permits, miscellaneous revenues and Government corporation transfers. Derived from certain Government activities, miscellaneous revenues include:

— the sale of goods and services, including proceeds from the disposal of capital assets;

— interest earnings on investments and other;

— proceeds from fines and forfeitures and the recovery of expenditures on behalf of municipalities, agencies, corporations and individuals.

Government of Canada transfers include receipts under statutes governing fiscal arrangements between the federal and provincial governments, the financing of established programs under the agreement on bilingualism and other laws, as well as Government of Canada contributions to cost-shared programs.

Accounting

Own-source revenue

This heading includes:

— amounts received as revenue during the fiscal year;

— assessments, claims or accounts issued during the year insofar as they are amounts the Government is entitled to claim as revenue receivable;

— claims issued on debtors through April 30 for expenditures made on their behalf prior to April 1 and charged to a lapsed fiscal year.

The balance of amounts uncollected at March 31 is included under accounts receivable on the statement of assets and liabilities.

Remittances cashed by the Government during April are recorded as revenue for the fiscal year and accounts receivable at March 31 where the amounts have been withheld or collected by the Government's agents before April 1.

ACCOUNTING POLICIES (cont'd)

Employer contributions to the Health Services Fund are comprised of receipts and accounts issued from April 1 to March 31 as well as amounts collected from employers in April relating to wages and salaries paid prior to April 1.

Excess revenue collected that is reimbursed through March 31 and credit notes issued to debtors are subtracted from revenue for the fiscal year, regardless of the year in which the receipts were recorded.

Revenue is recorded without deducting charges incidental to realization or collection. These charges are posted to expenditure.

Government of Canada transfers

These are entered as revenue on a cash basis. Revenue from shared-cost programs with financial compensation only is recorded on the basis of receipts to April 1 with claims and estimates determined in respect of expenditure charged to a lapsed fiscal year.

III — EXPENDITURE

All charges against appropriations for the fiscal year ended March 31 are considered expenditure, aside from those relating to non-budgetary transactions.

Expenditures include operating expenses, capital spending and transfer payments. They are made from financial resources allocated by the National Assembly under Appropriation Acts, specific Acts and Special Warrants of the Government authorizing outlays from the Consolidated Revenue Fund and/or the Health Services Fund.

Accounting

Notwithstanding paragraph V of the Statement on accounting policies and taking the Financial Administration Act into consideration, expenditures are recorded as follows:

All amounts charged against appropriations voted by the National Assembly under appropriation Acts and special Acts or Special Warrants are recorded as expenditure.

The books remain open for 30 days after March 31 to allow for the recording of expenditures relating to the lapsed fiscal year for goods received or services rendered before April 1.

Transfer payments are recorded as expenditure for the year where the commitment is duly approved before April 1 and the charge to expenditure is made within 30 days following the end of the fiscal year.

Nonetheless, considering the operating expenses and revenue of bodies made responsible by the Government for carrying out programs within a budget set by departmental policy such as school boards, educational institutions and health and social services establishments, they receive Government subsidies. These transfer payments are determined on the basis of departmental recommendations, firstly in the light of budget projections made by the agencies themselves and secondly according to their financial statements. The outlays are Government expenditure taken from appropriations for a fiscal year up to the amounts prescribed by a specific Act or authorized by the Government under appropriate legislation, notwithstanding expenditures to be subsidized which are made by the agencies during the Government's fiscal year.

The cost of acquiring capital assets is charged to expenditure and thus has an impact on operating results for the year. Government buildings, roads, bridges and other fixed assets are not entered on the statement of assets and liabilities but a central file is kept on those tems and published annually as part of the Public Accounts.

Prepaid expenses are not deferred; they are recorded as expenditure for the fiscal year and considered part of budgetary transactions.

Debt service

Interest on short-term debt, bonds and other borrowings is recorded on the accrual basis, as is the discount on Treasury Bills which is treated like interest.

The cost of issuing bonds is charged to expenditure for the year when incurred. Premiums and discounts are posted to revenue and expenditure at the time of borrowing except for the discount on securities at the time of issue which is handled much like interest and capitalized on the anniversary date of the borrowings to progressively reach par value at maturity. Foreign exchange fluctuation is posted to revenue and expenditure on debt repayment; substitution or renogociation of a borrowing is not considered repayment.

The spread between the par value and cost of bonds acquired for sinking funds as well as that between par value and proceeds on disposal is posted to revenue and expenditure.

Interest earning and other sinking fund revenue are subtracted from expenditure.

Government and Public Employees Retirement Plan

Plan transactions are posted in accordance with accounting policy outlined in paragraph VI (a) above. Interest on the provision at the previous March 31 has been recorded since the 1978-1979 fiscal year.

Other pension plans

Since 1978-1979, transactions of the other pension plans are posted in accordance with accounting policy outlined in paragraph VI (b) above. Expenditures are determined by budgetary policy and a corresponding entry is credited to the retirement plans account.

Bad debts write-off

Debts written off during the year are charged to expenditure, except those for which an allowance at March 31, 1980, has been provided.

IV — ASSETS AND LIABILITIES

The statement of assets and liabilities takes the following explanatory notes into consideration:

1. Short-term investments

These are investments that can be easily liquidated. They may be comprised of term deposits and negotiable securities held on a temporary basis, including Government issues. They are recorded at cost.

2. Accounts receivable

Accounts receivable are charges, claims or assessments issued on debtors for revenue to which the Government is entitled.

Included are amounts receivable for overexpenditures, interest due on investments, remittances from Government agents during April for sums they collected or levied before April 1, as well as amounts collected from employers during April for the Health Services Fund relating to wages and salaries they paid before April 1.

An allowance for bad debts established on the basis of their estimated realization value is subtracted from accounts receivable.

3. Investments

— Government enterprises

These investments are recorded at cost, except for Hydro-Québec shares assigned to the Minister of Finance and paid out of that corporation's retained earnings to December 31, 1980, under the Hydro-Québec Act (R.S.Q., c. H-5).

— Municipalities, municipal bodies, individuals, corporations and other

Investments in stocks and bonds are recorded at cost while loans and advances are shown at their estimated realization value.

4. Net debt

Net debt is the difference between assets and liabilities entered on the books and represents the accumulated deficit of budgetary transactions and certain transactions posted directly to that item.

5. Short-term borrowings

Short-term borrowings in Canadian currency are recorded at par value while those in foreign currency are entered in the Canadian equivalent of their par value at March 31.

6. Advances from trust funds

This interfund account is comprised of that portion of deposits entrusted to the Bureau général de dépôts used for current Government administration.

Bureau général de dépôts accounts are subject to a separate recording system on which the Minister of Finance reports in the Public Accounts.

7. Clearing account for collected taxes

This account records the collection of sums by the Government on behalf of the Régie des rentes du Québec, the Special Olympic Fund and various municipalities as well as amounts remitted to those bodies with regard to the sums collected.

8. Accounts payable

This item represents the portion of Government operating costs recorded but not disbursed at March 31.

9. Accrued interest

This account comprises that part of interest accrued but not yet due on short-term borrowings, bonds and other borrowings, less the unamortized balance of the discount on Treasury Bills. Accrued interest on borrowings in foreign currency is recorded in its Canadian equivalent at March 31.

10. Retirement plans account

This account encompasses the liability recorded with respect to the Government and Public Employees Retirement Plan (RREGOP) and other pension plans, particularly the Civil Service Superannuation Plan, the Teachers Pension Plan and that for members of the Sûreté du Québec.

In the case of the RREGOP, the account represents the amount recorded for the Government's contribution as employer, less certain payments it has made. The contributions of participating employees and the employer contribution of certain agencies are deposited with the Caisse de dépôt et placement du Québec on behalf of the Commission administrative des régimes de retraite et d'assurances.

In the case of the remaining plans, the account also comprises the contributions of participants, the employer contribution of certain agencies and the amount recorded as the Government's employer contribution, less pensions paid and contribution refunds.

11. Treasury Bills, bonds and other borrowings

Debts in Canadian currency are entered at par value.

Debts in foreign currency are shown at the Canadian equivalent of their realization or par value on the date borrowings were made or debts assumed.

Securities issued with a large discount are recorded at their realization value plus the discount likened to interest that has been capitalized on the anniversary of the borrowing.

In the event of borrowing substitution or renegotiation, the Canadian equivalent of the foreign currency recorded at the time of borrowing remains unchanged.

12. Sinking funds

Bonds in Canadian currency held in such funds are recorded at par value. Those already issued in foreign currency by the Government are recorded at the Canadian equivalent of their par value on the date of borrowing; other bonds in foreign currency are recorded at the Canadian equivalent of their par value on the date of acquisition.

The policy of the Minister of Finance is to cancel bonds of an issue held in a sinking fund created for that issue.

V — CONTINGENT LIABILITIES

Under this heading, are listed:

1. the balance at March 31 of sums borrowed by certain Government enterprises, municipalities, agencies and individuals, less sinking funds, and whose repayment is guaranteed by the Government under specific legislation. Guaranteed borrowings in foreign currency are shown in the Canadian equivalent of their par value at March 31;
2. guarantee contracts of significant importance and certain other sizeable contingent liabilities prescribed by Acts.

However, the item does not include outstanding claims against the Government nor loan guarantees given by the Société de développement industriel du Québec under its program of emergency assistance to small and medium-sized businesses, which the Government covers.

IV — FINANCIAL COMMITMENTS

Budgetary

This heading covers

1. commitments that are authorized under various Acts and may be charged to statutory appropriations, as well as those pertaining to Government subsidies that may be charged against appropriations voted for the repayment of the principal on long-term borrowings made by school boards, educational institutions, health and social services establishments, municipal bodies and others for capital expenditure;
2. commitments by the Minister of Education to repay the principal on borrowings of school boards and educational institutions for capital expenditures, the Minister's borrowing authorization to school boards for capital spending and borrowings on bank credit for the same purpose by establishments of the social affairs network with the authorization of the Minister of Social Affairs;
3. subsidies authorized by the Government to corporations, municipal bodies and other agencies for capital expenditures not related to the repayment of long-term debt as well as commitments to municipal bodies for capital spending authorized within the water treatment program which will be financed through long-term borrowings; and
4. the Government's conditional commitment with respect to sick leave accumulated by its employees.

The above commitments concerning borrowings in foreign currency are shown in the Canadian equivalent of their par value at March 31.

The list does not comprise:

1. services or goods ordered but not yet received;
2. commitments relating to interest on loans granted by financial institutions to students while they are still enrolled;
3. commitments under certain Acts administered by the Office du crédit agricole du Québec mainly relating to contributions toward the payment of interest by borrowers on loans granted by the Government of Canada and financial institutions;
4. commitments relating to the assumption of part of the cost of firms' borrowings by the Société de développement industriel du Québec as well as debt forgiveness under the Act respecting the Société de développement industriel du Québec;
5. assets being expropriated and which the Government has not yet taken into its possession;
6. any other commitment made in the normal course of operations that has a bearing on future years.

Non-budgetary

These commitments chiefly comprise the balance payable on capital contributions to certain Government enterprises for which the outlay is authorized by an Act or determined by the Government under the powers granted it by an Act.

REVENUE, EXPENDITURE AND NET DEBT

fiscal year ended March 31, 1985

(in thousands of dollars)

	1985	1984
SUMMARY		
REVENUE	22 310 027	21 410 969
EXPENDITURE	25 542 499	24 523 514
BUDGETARY TRANSACTIONS DEFICIT	3 232 472	3 112 545
REVENUE		
Income and property taxes		
Personal income tax	7 126 889	6 763 728
Employer contributions to the Health Services Fund	1 509 481	1 440 802
Corporation tax	996 331	860 340
Succession duties	45 131	46 655
	9 677 832	9 111 525
Consumer taxes		
Retail sales	2 575 061	2 277 392
Fuel	1 030 444	1 207 498
Tobacco	373 458	312 622
Meals and lodging	303 393	274 483
Other	112 434	102 642
	4 394 790	4 174 637
Duties and permits		
Motor vehicles	273 277	259 624
Alcoholic beverages	67 238	65 005
Natural resources	96 190	83 079
Pari-mutuel betting	29 729	31 168
Other	70 894	71 786
	537 328	510 662
Miscellaneous		
Goods and services provided	226 480	301 181
Interest	269 539	277 794
Fines, forfeitures and recoveries	92 715	108 488
	588 734	687 463
Government corporation transfers		
Société des alcools du Québec	352 000	325 000
Loto-Québec	240 000	205 000
Hydro-Québec	155 837	60 186
	747 837	590 186
Total own-source revenue	15 946 521	15 074 473
Government of Canada transfers		
Equalization	3 101 621	3 227 367
Other transfers relating to fiscal arrangements	1 833 383	1 720 859
Contribution to welfare programs	1 147 850	1 043 672
Other programs	280 652	344 598
	6 363 506	6 336 496
Total revenue	22 310 027	21 410 969

EXPENDITURE BY AREA AND ACTIVITY

	1985	1984
SOCIAL AREA		
Income security	2 559 966	2 337 817
Health and social rehabilitation	7 318 147	6 878 809
Housing	306 720	261 630
Total	10 184 833	9 478 256
EDUCATIONAL AND CULTURAL AREA		
Education	7 099 924	7 303 001
Culture	179 797	153 583
Recreation	189 153	180 897
Total	7 468 874	7 637 481
GOVERNMENTAL AND ADMINISTRATIVE AREA		
Political institutions	667 647	635 510
Central adminstration	3 646 547	3 506 516
Intergovernmental relations	56 793	49 246
Personal safety and protection of property	540 958	490 075
Total	4 911 945	4 681 347
ECONOMIC AREA		
Natural resources and primary industry	1 018 836	886 975
Secondary industry	380 169	290 726
Services	99 008	64 836
Human resources	152 898	191 568
Transportation	1 325 936	1 292 325
Total	2 976 847	2 726 430
Total expenditure (Note 2)	25 542 499	24 523 514

Breakdown of expenditure by department and agency (Note 9)

	1985	1984
Affaires culturelles	161 950	135 169
Affaires municipales	505 718	451 946
Affaires sociales	5 765 297	5 438 346
Agriculture, Pêcheries et Alimentation	461 419	415 617
National Assembly	84 913	58 564
Commerce extérieur	18 196	13 498
Communautés culturelles et Immigration	45 552	42 557
Communications	207 043	194 400
Conseil exécutif	178 279	145 480
Conseil du trésor	12 745	12 274
Éducation	6 293 063	6 589 002
Énergie et Ressources	349 981	282 176
Enseignement supérieur, Science et Technologie	27 570	11 573

	1985	1984
Environnement	141 548	123 500
Finances	2 506 965	2 368 251
Habitation et Protection du consommateur	344 475	296 986
Industrie et Commerce	368 068	285 070
Justice	707 026	646 115
Loisir, Chasse et Pêche	232 983	221 643
Main-d'oeuvre et Sécurité du revenu	2 604 164	2 430 425
Bodies under the authority of the Minister responsible for Administration	930 798	820 386
Régie de l'assurance-maladie du Québec	1 456 510	1 356 583
Relations internationales	56 496	49 246
Revenu	231 209	240 347
Tourisme	27 226	13 328
Transports	1 630 598	1 578 363
Travail	42 136	40 119
Travaux publics et Approvisionnement (Note 4)	150 571	262 540
Total expenditures (Note 2)	25 542 499	24 523 514

NET DEBT

	1985	1984
Opening balance	17 457 851	14 225 644
Budgetary transactions deficit	3 232 472	3 112 545
Posted to the allowance for bad debts	122 392	61 159
Assets assigned to the Société immobilière du Québec (Note 4)	(527 985)	
Accounts receivable from the Société d'aménagement de l'Outaouais written off		58 503
Balance at year-end	20 284 730	17 457 851

ASSETS AND LIABILITIES

at March 31, 1985

(in thousands of dollars)

ASSETS

	1985	1984
Bank deposits	66 807	50 837
Short-term investments	479 920	284 895
Cash and securities on hand and outstanding deposits	69 203	53 780
Accounts receivable	1 839 064	1 857 676
Accrued interest	18 249	19 302
	2 473 243	2 266 490
Investments — stocks, bonds, notes, loans and advances		
Enterprises of the gouvernement du Québec (Notes 3 & 4)	7 074 050	6 365 085
Municipalities and municipal bodies	69 569	71 149
Individuals, corporations and other	145 663	153 707
	7 289 282	6 589 941
Other assets	2 210	2 210
TOTAL ASSETS	9 764 735	8 858 641
NET DEBT	20 284 730	17 457 851
	30 049 465	26 316 492

Roger Couture, C.A.
Interim Comptroller of Finance

Deputy Minister of Finance
Robert Normand

Québec, November 25, 1985

LIABILITIES

	1985	1984
Outstanding cheques	312 961	223 716
Advances from trust funds	54 380	51 448
Clearing account for collected taxes	193 900	175 386
Accounts payable (Note 5)	1 125 289	1 077 980
Accrued interest	1 011 502	832 987
	2 698 032	2 361 517
Retirement plans account (Note 6)	6 728 865	5 545 403
Treasury Bills	1 405 000	1 485 000
Bonds less sinking funds (Note 7)	17 433 850	15 262 667
Other borrowings less sinking funds (Note 7)	1 783 718	1 661 905
	20 622 568	18 409 572
TOTAL LIABILITIES	30 049 465	26 316 492

Contingent liabilities and financial commitments (Note 8)

FINANCIAL REQUIREMENTS AND FINANCING

fiscal year ended March 31, 1985

(in thousands of dollars)

	1985		1984	
FINANCIAL REQUIREMENTS				
Budgetary transactions deficit		3 232 472		3 112 545
Increase in liabilities recorded for pension plans				
Employer contribution of the Government charged to expenditure	(1 416 634)		(1 232 881)	
Contribution from participants and agencies	(175 335)		(183 036)	
	(1 591 969)		(1 415 917)	
Pensions and other payments	408 507	(1 183 462)	359 185	(1 056 732)
Increase in investments				
Enterprises of the Government	180 980		142 746	
Municipalities and municipal bodies	(1 580)		(1 589)	
Individuals, corporations and other	(7 574)	171 826	9 405	150 562
Increase in other assets[1]		117 680		214 007
Increase in other liabilities[1]		(336 515)		(199 601)
Net financial requirements		2 002 001		2 220 781
FINANCING				
Borrowings made	3 281 015		2 796 988	
Borrowings repaid	1 068 019	2 212 996	562 507	2 234 481
Increase in the cash position[2]		(210 995)		(13 700)
		2 002 001		2 220 781

The above statement excludes transactions posted directly to net debt.

[1] Other assets are cash and securities on hand and outstanding deposits, accounts receivable and accrued interest; other liabilities are outstanding cheques, advances from trust funds, the clearing account for collected taxes, accounts payable and accrued interest.

[2] The cash position includes bank deposits and short-term investments.

NOTES TO FINANCIAL STATEMENTS

1 — Accounting policies

Gouvernement du Québec financial statements were prepared according to the accounting policies on page 13. The Statement presents the main accounting policies determined by the Conseil du trésor and the Outline by the Comptroller of Finance clarifies them for purposes of practical application.

The financial statements include accounts relating to the Consolidated Revenue Fund and the Health Services Fund.

These accounts record transactions of the departments and agencies listed in Appendix 1 insofar as their operating expenditures are chargeable to appropriations and payment made out of the Consolidated Revenue Fund or the Health Services Fund and their revenues generally credited to that fund. The list does not include Government corporations and agencies that receive transfer payments from either of the funds, except in the case of the Régie de l'assurance-maladie du Québec.

2 — Capital expenditures

(a) Of the Government

Capital spending included in expenditures for the 1984-1985 fiscal year amounting to $575.9 million ($539 million in 1983-1984) and the list of capital assets are set forth in section 2 of Volume 2 of the Public Accounts.

(b) Contribution of the Government to capital expenditures by individuals, corporations, school boards, educational institutions and health and social services establishments

Transfer payments amounting to $19 192.8 million ($18 714.9 million in 1983-1984) to individuals, corporations, school boards, educational institutions and health and social services establishments are shown on page I-7. The amount includes a Government contribution of $697.4 million to their capital spending.

3 — Investments

Investments in enterprises of the Government are recorded as follows:

	1985	1984
	(in millions of dollars)	
Hydro-Québec — at the value of its reserves on December 31, 1980	4 374.1	4 374.1
Other — at cost	2 699.9	1 991.0
	7 074.0	6 365.1

The accounts of enterprises of the Government are presented on their own financial statements and are therefore not included in the Government's statements.

Appendix 2 shows Government equity in its enterprises at $8 516.1 million ($8 087.7 million, adjusted, in 1984). Equity includes investments recorded on the Government's books at March 31, 1985, plus the surpluses and reserves accumulated by certain enterprises, minus the accumulated deficits of others.

4 — Transfer of movable and fixed assets to a Government enterprise

The Act respecting the Société immobilière du Québec (R.S.Q., c. S-17.1) provides for, among other things, the transfer to the Société immobilière du Québec for consideration and other terms set by the Government of movables and immovables that are part of the public domain and formerly administered by the ministère des Travaux publics et de l'Approvisionnement.

Under the Act respecting the ministère des Travaux publics et de l'Approvisionnement (R.S.Q., c. M-29) which was repealed on October 1, 1984, the Société acquired that department's rights and assumed its obligations.

After a first transfer on March 30, 1984 of two buildings in consideration for a cash payment, the Government transferred on October 1, 1984 fixed assets in the amount of $522.4 million and movables of $5.6 million to the Société. The latter transfer was settled as follows:

	(in millions of dollars)
Note payable on demand in favour of the Minister of Finance, not bearing interest	448
80 000 shares of the Société immobilière du Québec issued to the Minister of Finance	80
	528

Under the Act respecting the Société immobilière du Québec, the amount of the note and value of shares given as consideration of $528 million for the transfer reduced the Government's net debt correspondingly.

5 — Accounts payable

The amount of $1 125.3 million represents the unpaid portion of the cost of Government operations recorded at March 31, 1985 ($1 078 million in 1984). Because of certain accounting policy and Financial Administration Act provisions, it was not possible this year nor in previous fiscal years to have some expenditures charged against appropriations and posted to accounts payable. Those expenditures and accounts to be paid as well as attendant charges unrecorded at March 31, 1985 and estimated to be $1 135.3 million ($789.4 million, adjusted, in 1984) are shown in Appendix 3.

6 — Retirement plans account

The liability is comprised of $4 182.6 million for the Government and Public Employees Retirement Plan and $2 546.3 million for the remaining pension plans. At March 31, 1984, those liabilities amounted to $3 519.3 million and $2 026.1 million respectively.

(a) Government and Public Employees Retirement Plan

The amount of $4 182.6 million does not include $1 641.1 million in other Government commitments toward the Plan, estimated on the dates indicated below.

Commitments of the Government with respect to participants in pension plans for civil servants and teachers who opted for the Plan and those relative to pension credits granted to certain pensioners in the Social Affairs sector were estimated by the Commission administrative des régimes de retraite et d'assurances to be $1 015.7 million at December 31, 1984 based on population data and assumptions used for their actuarial valuation at December 31, 1981, when commitments amounted to $762.7 million. The estimate takes into consideration transactions from 1982 to 1984.

Commitments representing the shortfall in the Government contribution as interest since the Plan began on July 1, 1973 are estimated to be $597.2 million at March 31, 1985.

Additional Government commitments relating to supplemental pension plans administered by the Commission amounted to $28.2 million according to the actuarial valuation at December 31, 1981.

(b) Other pension plans

The liability on the Government books at March 31, 1985 for other plans is $2 546.3 million ($2 026.1 million in 1984).

Commitments relating to participants in the pension plans for civil servants, teachers, members of the Sûreté de Québec, Members of the National Assembly and for judges and coroners are the responsibility of the Government. The Commission, whose fiscal year corresponds to a calendar year, estimated the liability in respect of those plans to be $13 455.6 million at December 31, 1984. An actuarial valuation estimated this liability to be $9 640.8 million at December 31, 1981.

7 — Bonds and other borrowings, less sinking funds

Maturity	1985	1984
	(in million of dollars)	
1984-1985		677.9
1985-1986	1 025.9	825.0
1986-1987	788.8	719.6
1987-1988	1 159.5	1 167.1
1988-1989	1 050.9	1 138.7
1989-1990	1 349.7	1 525.9
	5 374.8	6 054.2
1990-1995	8 107.3	5 720.0
1995-2000	3 290.7	3 348.3
2000-2005	2 038.7	1 649.1
2005-2010	37.7	34.3
2010 and thereafter	368.4	118.7
	19 217.6	16 924.6

See page **5**-47 for details on maturity dates.

Currency

		Canadian equivalent	
		1985	1984
	in millions of units	(in millions of dollars)	
In Canadian dollars	13 681.8	13 681.8	12 158.0
In US currency - US dollars	3 205.9	3 687.1	3 165.9
In Federal Republic of Germany currency - Deutsche marks	1 330.0	630.7	552.3
In French currency - French francs	47.0	9.5	12.5
In Japanese currency - yen	112 600.0	567.1	458.3
In UK currency - pounds sterling	140.0	284.4	218.6
In Dutch currency - guilders	100.0	45.6	45.6
In European units of accounts — EUA	35.0	70.4	72.4
In European currency units — ECU	50.0	57.7	57.7
		19 217.6	16 924.6

Considering exchange contracts, had the bonds and other borrowings in foreign currency been translated into their Canadian equivalent at the rates in effect at the end of the fiscal year, those debts would be $582.7 million higher ($442 million in 1984), of which $17.3 million pertains to the amount maturing during the 1985-1986 fiscal year.

8 — Contingent liabilities and financial commitments

Borrowings guaranteed by the Government amount to $22 112 million at March 31, 1985 ($20 544.7 million, adjusted, in 1984) of which $19 873.4 million relates to Hydro-Québec borrowings. Financial commitments total $9 710.1 million at the end of fiscal 1984-1985 ($8 070.8 million, adjusted, in 1984). A summary of contingent liabilities and financial commitments appears in Appendix 4.

9 — Comparative figures

Certain figures from the fiscal year ended March 31, 1984, were reclassified for purposes of comparison with the presentation used for the fiscal year ended March 31, 1985. Reclassification had no impact on the budgetary transactions deficit and net debt reported above.

NOTES TO FINANCIAL STATEMENTS (cont'd)
DEPARTMENTS AND AGENCIES OF THE GOVERNMENT[1]

APPENDIX 1

- Affaires culturelles
  - Commission des biens culturels
  - Régie du cinéma
- Affaires municipales
  - Bureau de révision de l'évaluation foncière du Québec
  - Commission municipale du Québec
  - Commission nationale de l'aménagement
- Affaires sociales
  - Conseil des affaires sociales et de la famille
- Agriculture, Pêcheries et Alimentation
  - Commission de protection du territoire agricole du Québec
  - Office du crédit agricole du Québec
  - Régie des assurances agricoles du Québec
  - Régie des grains du Québec
  - Régie des marchés agricoles du Québec
- National Assembly
  - Commission de la représentation
- Commerce extérieur
- Communautés culturelles et Immigration
  - Commission d'appel de francisation des entreprises
  - Commission de protection de la langue française
  - Commission de toponymie
  - Conseil de la langue française
  - Office de la langue française
- Communications
  - Commission d'accès à l'information
  - Régie des services publics
- Conseil exécutif
  - Conseil du statut de la femme
  - Office de planification et de développement du Québec
  - Office des personnes handicapées du Québec
  - Office des services de garde à l'enfance
- Conseil du trésor
- Éducation
  - Conseil des collèges
  - Conseil des universités
  - Conseil supérieur de l'éducation
  - Office des professions du Québec
- Énergie et Ressources
  - Régie de l'électricité et du gaz
- Enseignement supérieur, Science et Technologie
  - Conseil de la science et de la technologie
- Environnement
  - Bureau d'audiences publiques sur l'environnement
  - Conseil consultatif de l'environnement
- Finances
  - Commission des valeurs mobilières du Québec
  - Inspector General of Financial Institutions
  - Régie de l'assurance-dépôts du Québec
- Habitation et Protection du consommateur
  - Office de la protection du consommateur
  - Régie des entreprises de construction du Québec
  - Régie du logement
  - Société d'habitation du Québec
- Industrie et Commerce
  - Société de développement industriel du Québec
  - Société du parc industriel du centre du Québec
- Justice
  - Comité de protection de la jeunesse
  - Commission de police du Québec
  - Commission de refonte des lois et des règlements
  - Commission des droits et libertés de la personne du Québec
  - Commission québécoise des libérations conditionnelles
  - Protection civile du Québec
  - Régie des permis d'alcool du Québec
  - Tribunal de l'expropriation
- Loisir, Chasse et Pêche
  - Régie de la sécurité dans les sports
- Main-d'oeuvre et Sécurité du revenu
  - Commission des affaires sociales
- Bodies under the authority of the minister responsible for Administration
  - Commission administrative des régimes de retraite et d'assurances
  - Commission de la fonction publique
  - Office des ressources humaines
  - Service des achats du gouvernement
- Régie de l'assurance-maladie du Québec
- Relations internationales
- Revenu
  - Régie des loteries et courses du Québec
- Tourisme
- Transports
  - Commission des transports
- Travail
  - Conseil consultatif du travail et de la main-d'oeuvre
  - Conseil des services essentiels
- Travaux publics et Approvisionnement

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[1] The departments and agencies listed are those whose operating expenditures chargeable to appropriations and their payments are made out of the Consolidated Revenue Fund or the Health Services Fund and their revenues are generally credited to it. The list does not include government bodies and enterprises which benefit from transfer payments out of either Fund, except in the case of the Régie de l'assurance-maladie du Québec.

NOTES TO FINANCIAL STATEMENTS (cont'd)
THE GOVERNMENT'S EQUITY IN ITS ENTERPRISES[1]

APPENDIX 2

(in thousands of dollars)

	Amount recorded at March 31, 1985	Accumulated Surpluses, Reserves or (Deficits)[2]	Government Equity	
			1985	1984
				(adjusted)
ENTERPRISES IN WHICH THE GOVERNMENT HAS AN INVESTMENT				
Agence québécoise de valorisation industrielle de la recherche	8 000	2 728	10 728	183
Fonds d'assurance-prêts agricole et forestiers	10 000		10 000	10 000
Hydro-Québec (1984-12-31)	4 374 109	2 136 541	6 510 650	6 365 203
Loto-Québec	170	41 930	42 100	29 181
Madelipêche Inc. (1984-12-31)	13 053	(3 511)	9 542	9 799
Office de l'électrification rurale	1 350		1 350	1 705
Office du crédit agricole du Québec	160 500	1 632	162 132	176 032
Raffinerie de sucre du Québec	36 000	(20 839)	15 161	17 491
Régie de l'assurance-dépôts du Québec	6 400		6 400	6 400
Sidbec (1984-12-31)	652 835	(836 209)[3]	(183 374)	127 464
Société de cartographie du Québec	3 000	(2 669)	331	970
Société de développement autochtone de la Baie James	3 250		3 250	3 000
Société de développement de la Baie James (1984-12-31)	60 000	(59 280)	720	24 453
Société de développement des coopératives	19 878	(2 865)	17 013	22 436
Société de développement des industries de la culture et des communications	15 500	(1 791)	13 709	11 474
Société de développement industriel du Québec	35 329	12 363	47 692	47 508
Société de récupération, d'exploitation et de développement forestiers du Québec — Rexfor	79 430	9 989	89 419	86 894
Société des alcools du Québec	30 000	68	30 068	41 613
Société des traversiers du Québec	1 500	2 165	3 665	3 263
Société d'habitation du Québec (1984-12-31)	130 188	140	130 328	146 647
Société du parc industriel du centre du Québec	36 043	3 379	39 422	42 690
Société générale de financement du Québec (1984-12-31)	289 434	64 785	354 219	283 726
Société immobilière du Québec	602 652	(13 765)	588 887	66 501
Société nationale de l'amiante	96 594	(136 506)[4]	(39 912)	34 628
Société québécoise des transports (1984-12-31)	42 233	(35 524)	6 709	(8 453)
Société québécoise d'exploration minière — Soquem	110 600	41 992	152 592	148 261
Société québécoise d'initiatives agro-alimentaires — Soquia	52 100	3 204	55 304	48 150
Société québécoise d'initiatives pétrolières — Soquip	203 900	10 750	214 650	167 168
Société du parc industriel et commercial aéroportuaire de Mirabel and Société inter-port de Québec	2	10 752	10 754	9 748
	7 074 050	1 229 459	8 303 509	7 924 135

NOTES TO FINANCIAL STATEMENTS (cont'd) THE GOVERNMENT'S EQUITY IN ITS ENTERPRISES[1]

APPENDIX 2

(in thousands of dollars)

	Amount recorded at March 31, 1985	Accumulated Surpluses, Reserves or (Deficits)[2]	Government Equity	
			1985	1984
				(adjusted)
ENTERPRISES IN WHICH THE GOVERNMENT HAS NO INVESTMENT				
Centre québécois pour l'informatisation de la production		75	75	
Centre de recherche industrielle du Québec		26 794	26 794	21 220
Commission des normes du travail		57 723	57 723	42 743
Commission des services juridiques		1 625	1 625	711
Corporation d'hébergement du Québec		48 806	48 806	37 870
Fondation pour le développement de la science et de la technologie		284	284	130
Fonds d'aide aux recours collectifs		56	56	20
Fonds de la recherche en santé du Québec		2 213	2 213	3 495
Fonds F.C.A.C. pour l'aide et le soutien à la recherche (1984-05-31)		51	51	
Institut national de productivité		80	80	210
Institut québécois de la recherche sur la culture		280	280	188
Institut québécois du cinéma		(42)	(42)	(3)
Musée d'art contemporain de Montréal		151	151	
Musée de la civilisation		375	375	
Musée du Québec		492	492	
Office de la sécurité du revenu des chasseurs et piégeurs cris (1984-06-30)		152	152	36
Régie des installations olympiques (1984-10-31)		1 776	1 776	(856)
Société d'aménagement de l'Outaouais		47 209	47 209	46 884
Société de la maison des sciences et des techniques		370	370	
Société de la Place des Arts de Montréal (1984-08-31)		11 883	11 883	10 051
Société de radio-télévision du Québec (1984-08-31)		8 538	8 538	9 710
Société d'exploitation des ressources éducatives du Québec (SEREQ) (1985-01-31)		183	183	124
Société du Grand Théâtre de Québec (1984-08-31)		(414)	(414)	(123)
Société du Palais des Congrès de Montréal		4 922	4 922	(5 846)
Société générale du cinéma		(587)	(587)	(1 122)
Société québécoise d'assainissement des eaux		(206)	(206)	(1 505)
Société québécoise d'information juridique (SOQUIJ)		(193)	(193)	(347)
		212 596	212 596	163 590
	7 074 050	1 442 055	8 516 105	8 087 725

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[1] The enterprises listed are those for which the Government appoints a majority of directors, except for the Société de développement autochtone de la Baie James. Not included are agencies managing insurance funds nor those of the trustee type; the exception is Government contributions in the form of endowment or advances to the Fonds d'assurance-prêts agricoles et forestiers and to the Régie de l'assurance-dépôts du Québec.

[2] As at March 31, 1985, unless otherwise indicated following the name. Accumulated surpluses, reserves or deficits are those shown on the audited financial statements of the enterprises, drawn up according to the accounting practice of each, which differs substantially from that of the Government.

[3] Includes $343.3 million for the loss sustained following the end of Sidbec-Normines joint venture operations and the closing of the town of Gagnon.

[4] Includes an endowment of $75.6 million to a provision resulting from an estimate of the premium over book value that would have been paid by the Société nationale de l'amiante for shares in Mines-SNA Inc. held by General Dynamics Limited if the option to sell the shares had been exercised on March 31, 1985.

NOTES TO FINANCIAL STATEMENTS (cont'd)

ESTIMATE OF EXPENDITURES, ACCOUNTS PAYABLE AND ACCRUED CHARGES UNRECORDED AT MARCH 31, 1985

APPENDIX 3

(in thousands of dollars)

For unrecorded operating expenses and capital expenditure incurred at March 31, 1985			1985	1984
				(adjusted)
Goods delivered and services provided			24 441	20 268
Expropriation indemnities relating to assets which the Government had taken into its possession or was legally entitled to take into possession before April 1			31 241	34 095
Balance due on assets purchased on instalment and on capital lease			8 146	14 928
			63 828	69 291
For subsidies (transfer payments) relating to unrecorded charges incurred at March 31, 1985				
School boards and institutions within budgets prepared under departmental policy				
	1984-1985 year[1]	Previous years[1]		
Health and social services establishments[2]	88 581		88 581	
		269 134	269 134	302 243
			357 715	302 243
School boards				
Operations	(4 350)[3]		(4 350)[3]	(26 927)[3]
		454 359[4]	454 359[4-5]	174 815[4-5]
		46 186[6]	46 186[6]	21 693[6]
			496 195	169 581
Transportation	57 247[5]		57 247	56 987
General and vocational colleges (Cégeps)	8 467[5-7]	(7 914)[7]	553[7]	24 901
Universities	76 004[5]		76 004	69 652
Private educational institutions	27 798[5]		27 798	26 704
	253 747	761 765	1 015 512	650 068
Transportation commissions, for operating expenses			41 094[8]	52 043[8]
Various agences and individuals			14 853	17 984
			55 947	70 027
			1 135 287	789 386

[1] Subsidized institutions

[2] $38.1 million was paid during 1984-1985 in settlement of arrears accumulated for years 1981 to 1984. The 1983-1984 and 1984-1985 deficits may be revised upon completion of the study of their financial statements. Accumulated deficits estimated at $29.4 million are excluded, being their responsibility as are surpluses estimated at $32.7 million credited to their account.

[3] Surplus transfer payments charged to appropriations over operating expenses incurred during the Government's fiscal year.

[4] $40 million was paid in advance in 1985 as the final 15 % balance for the 1983-1984 school year. An advance payment of $281 million on the final 15 % balance for the 1982-1983 school year was made in 1984.

[5] Expenditures to be paid are the result of the difference between actual expenses incurred by the institutions during a Government fiscal year and transfer payments charged to appropriations of the Government's fiscal year.

	Annual spending by institutions per Government fiscal year		Breakdown of transfer payments charged to appropriations per Government fiscal year		
	Government fiscal year			Government fiscal year	
	Current	Subsequent	Current	Subsequent	
	%	%	%	%	From
School boards					
Operations	70	30	70	15.15*	1979-1980
Transportation	70	30	50	50	1975-1976
Cégeps	75	25	68	32	1979-1980
Universities	83.3	16.7	75	25	1970-1971
Private educational institutions	70	30	60	40	1969-1970

* 15 % during the first subsequent year and 15 % in the following.

[6] $4.9 million was paid by the Government during 1984-1985 for the 1979-1980 school year and previously. The Government agreed to add $29.4 million for the period in compensation for the standardized property tax certain school boards did not collect for the period prior to June 30, 1975.

[7] Subsidies overpaid for the 1983-1984 school year. $30.3 million was also paid in advance for the 1984-1985 school year.

[8] For the 1979 operating deficit of the C.T.C.U.M. and the C.T.R.S.M.

NOTES TO FINANCIAL STATEMENTS (cont'd)
CONTINGENT LIABILITIES AND FINANCIAL COMMITMENTS

(in thousands of dollars)

	1985	1984
		(adjusted)
GUARANTEED BORROWINGS		
Hydro-Québec	19 873 434	18 708 213
Régie des installations olympiques	667 159	658 540
Sidbec	578 883	348 350
Other enterprises of the Government	339 953	275 675
Student loans	638 221	530 720
Municipalities, individuals and corporations	14 337	23 177
	22 111 987	20 544 675
FINANCIAL COMMITMENTS		
Budgetary:		
For repayment of the principal on loans taken out for capital expenditures		
School boards and educational institutions	3 386 312	2 975 604
Health and social services establishments	1 045 218	1 006 979
Municipalities and municipal bodies		
Construction of Montréal's Métro and other capital spending	943 390	881 875
Water treatment	735 801	511 172
Government corporations and various agencies	71 707	60 075
For lines of bank credit authorized in favour of school boards, educational institutions and health and social services establishments for capital expenditures	558 997	710 215
For capital expenditures		
Municipalities and municipal bodies		
Waterworks, sewers and other	236 087	217 394
Water treatment	2 068 294	1 080 846
Various recreational bodies and corporations	191 086	221 801
For sick leave accumulated by Government employees (contingent commitment)	365 000	228 959
For financial assistance to Government enterprises, family housing and other, chargeable to statutory appropriations	51 809	69 916
	9 653 701	7 964 836
Non-budgetary:		
Balance payable on capital contributions to Government enterprises, chargeable to statutory appropriations	56 350	106 000
	9 710 051	8 070 836

OTHER CONTINGENT LIABILITIES

Société générale de financement du Québec guarantee

The Government has guaranteed the amounts to be paid by the Société under the terms of a contract covering the completion of an integrated forestry operation. The contract mainly provides for the payment in the event of a Donohue St-Félicien Inc. lack of funds or failure to repay the capital and interest on bonds that company has issued in the amount of $139.5 million at March 31, 1985 ($142.3 million in 1984).

Fonds d'assurance-prêts agricoles et forestiers

The Minister of Finance is authorized to pay the Fonds d'assurance-prêts agricoles et forestiers, on its request, the sums needed to meet commitments toward lenders after Fonds revenues have been used for that purpose, if the portion of Fonds capital in excess of $10 million does not suffice.

Fonds equity amounts to $10 million at March 31, 1985 ($10 million in 1984) and the principal balance owed on loans granted, $1 462.5 million ($1 429 million in 1984)

During the fiscal year, the Fonds paid approximately $9 million of the $53 million it estimated would have to be reimbursed to lenders at March 31, 1984. An analysis of guaranteed loans that the Fonds will be called upon to repay sets the liability in the amount of $76 million at March 31, 1985. Payments on that amount will be scheduled over the coming Fonds fiscal years.

OTHER COMMITMENT

Bécancour aluminum smelter

In 1984, the Société générale de financement (SGF), through Albecour, a limited partnership whose sole partner is the Société générale d'aluminerie Inc., committed itself to a 24.95 % share in an aluminum smelter planned for Bécancour, with Pechiney Québec Inc. at 50.1 % ownership and Alumax Québec Inc. at 24.95 %.

The total cost of the project, estimated at $1.4 billion, will be borne by each partner on the basis of its share of ownership and in the case of the SGF, will be financed through the issue of stock to its principal shareholder, the Government, for a maximum of $150 million and a bank loan of up to $215 million US guaranteed by the Government until completion of construction. After completion, the guarantee will cease, providing the company meets certain financial requirements.

At March 31, 1985, the Government has subscribed and paid for $30.5 million of shares on its commitment of $150 million, leaving a balance of $119.5 million to be subscribed over the coming fiscal years.

The Government's guarantee on the bank loan amounts to $22 million US ($30.1 million C) at March 31, 1985 and is included in the total of guaranteed borrowings above.

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

I have examined the financial statements of the gouvernement du Québec for the year ended March 31, 1985. These financial statements include:

— Statement of revenue, expenditure and net debt;

— Statement of assets and liabilities; and

— Statement of financial requirements and financing.

My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered nessary in the circumstances.

In my opinion, these financial statements present the financial position of the Government as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

However, I express in the following paragraphs reservations concerning certain of these accounting policies and the completeness of the financial statements. In my opinion, as outlined in these reservations, the accounting policies are not appropriate for a fair and complete presentation of the assets, liabilities, revenue and expenditures of the Government.

a) Retirement plans account

The Government records only a portion of its liability relating to pension plans; information regarding the total liability is however disclosed in Note 6 to the financial statements. All of the Government's obligations relating to pension plans are real liabilities, as any other debt, and one would then expect them to be recorded as a liability in the financial statements, rather than being disclosed in a note as at present.

i) Government and Public Employees Retirement Plan (RREGOP)

As disclosed in Note 6 to the financial statements, the liability of $4 182.6 million relating to this plan does not include an amount of $1 641.1 million for other financial obligations of the Government, which was estimated as at the dates mentioned hereafter.

The recorded liability for RREGOP does not take into account obligations related to participants in the pension plans of civil servants and teachers who opted for RREGOP, nor for liabilities resulting from pension credits granted to certain pensioners of the Social Affairs sector; these financial obligations were estimated by the Commission administrative des régimes de retraite et d'assurances to total $1 015.7 million as at December 31, 1984. The recorded liability also does not include interest amounting to $597.2 million as at March 31, 1985 nor obligations related to supplementary pension plans administered by the Commission which were determined by actuarial valuation to total $28.2 million as at December 31, 1981.

In my opinion, measures should be taken to complete the inscription of these unrecorded liabilities amounting to $1.6 billion in the accounts of the Government.

ii) Other pension plans

As also mentioned in Note 6 to the financial statements, the Government is responsible for liabilities to participants of pension plans for civil servants, teaches, the members of the Sûreté du Québec and others. These obligations are recorded in accordance with an accounting policy which states that the Government's contribution as employer, for current and past services, is charged to expenditures and is established according to the budgetary policy determined by the Government.

The budgetary policy states that:

Beginning in 1979-1980, Government contributions to pension plans other than RREGOP which are administrated by the Commission administrative des régimes de retraite et d'assurance are determined as follows:

a) For current services: 140 % of total contributions by participants and from July 1, 1982, 100 % for the Civil Service Superannuation Plan and the Teachers' Pension Plan;

b) For past services: Amortization over a 50-year period of the actuarial deficits as estimated by the Commission administrative des régimes de retraite et d'assurance at December 31, 1978.

Beginning in 1980-1981, the credit balance of the non-budgetary account of each pension plan as at the preceding March 31st bears interest at the rate used by the Caisse de dépôt et placement du Québec for deposits in its General Fund during the calendar year ending in the Government's financial year.

The amounts charged to expenditures under this budgetary policy during the fiscal years 1982-1983 to 1984-1985 are as follows:

	1982-1983	1983-1984	1984-1985
		(millions of dollars)	
Past services as at December 31, 1981	249.6	278.4	337.0
Current services for the year	183.7	172.0	167.1
Interest on credit balance of other pension plan accounts as at the previous March 31	119.9	166.7	218.4
	553.2	617.1	722.5
		1 892.8	

The Commission has estimated the liability with respect to these plans to be $13 455.6 million as at December 31, 1984. Actuarial valuations estimated the liability to be $9 640.8 million at December 31, 1981.

From December 31, 1981 to December 31, 1984, the liability increased by $3 814.8 million. However, the liability recorded in the accounts increased by only $1 901.3 million during the years ended March 31, 1983, March 31, 1984 and March 31, 1985 ($1 892.8 million charged to expenditures and $8.5 million credited directly to the retirement plans accounts following the integration of the Office des autoroutes du Québec). Thus, the employer contribution recorded in the accounts is clearly insufficient.

At March 31, 1985, a liability of $2 546.3 million has been recorded with respect to these plans. In relation to the estimated liability of $13 455.6 million as at December 31, 1984, the unrecorded liability amounts to $10.9 billion.

In my opinion, the accounting policies regarding these other pension plans should not be determined by reference to a budgetary policy. The costs of current and past services should be accounted for in such a way that the actual liability is presented in the financial statements and these costs should be included in the annual expenditures of the Government on a realistic basis.

Effect on the financial statements of the unrecorded pension plan obligations (millions of dollars)

	Expenditures and deficit for 1984-1985	Net debt as at March 31, 1985	Retirement plans account at March 31, 1985
RREGOP	165.4	1 641.1	1 641.1
Other pension plans	710.0	10 909.3	10 909.3
Adjustment required for a fair presentation — amount to be added	875.4	12 550.4	12 550.4

b) Estimate of unrecorded accounts payable and accrued charges

Note 5 to the financial statements indicates that certain expenses could not be charged to appropriations nor recorded as accounts payable or accrued charges, because of certain aspects of the accounting policies and the Financial Administration Act. A schedule of these unrecorded accounts payable and accrued charges is presented in appendix 3 to the Notes to the financial statements.

This procedure resulted in the understatement of accounts payable and the net debt as at March 31, 1985 by $1 135.3 million (March 31, 1984 — $789.4 million) and the understatement of expenditures and the operating deficit for the year ended March 31, 1985 by $345.9 million.

In my opinion, the accounting methods should be modified so that all expenditures made directly by the Government for a year are recorded in the accounts at the end of that year; the same should be done for transfer payments for the operating expenses of school boards, educational institutions and health and social services establishments incurred to March 31st. These modifications should be adopted even if their application would result in the recording of expenditures in excess of authorized appropriations.

c. Investments in enterprises of the Government of Québec

The accounting policy for investments states that investments in shares and bonds, as well as loans and advances to enterprises of the Government are recorded at cost whereas other loans and advances are presented at their estimated realizable value.

Following the audit of the investments held by the Government in its enterprises and with respect to the above policy, I have the following comment:

Permanent decline in value of investment not reflected

When the value of an investment in a Government enterprise declines because of significant losses during a number of years and the inability of the corporation to meet its obligations, the book value of the investment should be reduced. Such is the case with investments in Sidbec, the Société nationale de l'amiante and the Société de développement de la Baie James.

Sidbec

As at March 31, 1985, the Government held an investment of $652.8 million in Sidbec, consisting of shares of $582 million and advances of $70.8 million.

An analysis of the operating results of Sidbec during the past 13 years indicates that, with the exception of 1974 (net income of $10.4 million) the corporation realized a net loss each year. At December 31, 1984, the net deficit of the enterprise was $386.2 million.

Thus, the Government's investment in Sidbec at March 31, 1985 has undergone a significant decline in value which is not reflected in the accounts.

Since the accumulated deficit exceeds the book value of this investment, and in light of the fact that the Government will be liable to cover this difference in the future, a provision for loss equal to this excess of $183.4 million should be recorded, in addition to writing off the investment.

Société nationale de l'amiante

Since it began operations in 1979, the Société nationale de l'amiante has continually realized operating losses, except for the year ended March 31, 1981 when it realized an income of $2 million. The consolidated deficit at March 31, 1985 amounted to $136.5 million.

Thus, the Government's investment in the Société nationale de l'amiante of $96.6 million has undergone a significant decline in value which is not reflected in the accounts.

Since the accumulated deficit exceeds the book value of the investment and in light of the fact the Government will be liable to cover this difference in the future, a provision for loss equal to this excess of $39.9 million should be recorded, in addition to writing off the investment.

Société de développement de la Baie James

At March 31, 1985, the Government had an investment of $60 million in the Société de développement de la Baie James. The accumulated deficit of this corporation at December 31, 1984, after taking into account a contributed surplus of $4.3 million, amounted to $59.3 million.

During 1984, the Government decided to maintain this enterprise in existence for the next two years so it could continue in its logistical role, and it is expected that the corporation will negotiate the transfer of its assets with other parties before the end of that period. The activities of the corporation during the next two years will not generate sufficient profits to offset the accumulated deficit. Consequently, the Government's investment in this corporation has undergone a significant decline in value which has not been reflected in the accounts.

In my opinion, the accounting policy relating to investments in Government enterprises should be modified in order to consider a permanent decline in their value.

	Effect on the financial statements of unrecorded permanent declines in value (millions of dollars)		
	Expenditures and deficit of fiscal 1984-85	Net debt as at March 31, 1985	Investments — Government enterprises
Sidbec	347.7	836.2	836.2
Société nationale de l'amiante	109.6	136.5	136.5
Société de développement de la Baie James	23.8	59.3	59.3
Adjustment required for a fair presentation — Amount to be added	481.1	1 032.0	
— Amount to be deducted			1 032.0*

* Includes the investment at cost and the provision for loss on investments.

Since it is the Government that assures the continued existence of these corporations, the foregoing table takes into account the accumulated deficits of these corporations even if they exceed the original cost of the investment. Any such excess requires a provision for loss. For purposes of this presentation and for determining the effect on the financial statements, this provision would be deducted from the total investments of the Government.

d. Inappropriate accounting policy with respect to the annual allowance for bad debts

In accordance with an accounting policy adopted in fiscal 1980-1981, the annual variation in the allowance for bad debts, be they acccounts receivable or loans and advances, is charged to the net debt. Accounts receivable and loans and advances determined to be uncollectable and which have been written off are charged to expenditures, except for those for which a provision was established at March 31, 1980.

According to accrual accounting, when an account is judged to be uncollectable, a provision for this account is recorded and charged to the current year's operations; the results of transactions is affected by that amount. In the case of the gouvernement du Québec, the major part of bad debts arise from tax assessments and accounts of agents which are recorded in the books as accounts receivable and revenues at the time of issue. In order to respect the principle of matching income and expenses, the bad debt expense should be recorded when the receivable is determined to be uncollectable, not when it is written off. In the case of the Government, experience has shown that an uncollectable account is written off several years after a provision has been established and thus the accounting policy has the effect of deferring an expense of the current year to future ones.

In my opinion, the 1980-81 accounting policy is inappropriate and the Government should charge the variation in the provision for bad debts to current expenditures and not to the net debt. The accounting policy has the effect of understating expenditures and the operating deficit of 1984-1985 by $122.4 million (1983-1984: $61.2 million).

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e. Completeness of the financial statements of the Government

As mentioned in Note 1, the financial statements of the Government include the accounts of the Consolidated Revenue Fund and those of the Health Services Fund where the financial transactions of the Government are recorded. Financial operations of departments recorded in the Consolidated Revenue Fund also include the operations of those Government agencies listed in Appendix I to this note whose revenues or operating expenditures are recorded in these funds in whole or in part; however, this appendix excludes the agencies and enterprises which receive transfer payments from the Government, except for the Régie de l'assurance-maladie du Québec.

However, the financial statements are not complete because they do not provide an accounting of the full extent of the financial affairs of the Government which uses agencies, enterprises, special funds and revolving funds in order to accomplish its policies and provide services to the public. These entities provide separate financial statements which disclose significant financial operations not included in the Government's statements.

In my opinion, the Government should consider combining the accounts of its agencies, enterprises, sepecial funds and revolving funds which would facilite an understanding of the full extent of the financial operations of the Government. The presentation of financial information on these entities, either as part of or in addition to the Government's present financial statements, would improve the financial information presented in the Public Accounts.

My 1984-1985 Annual Report to the National Assembly contains additional information and comments on the Government's financial statements presentation as well as their completeness.

Rhéal Chatelain, F.C.A.

Auditor-General of Québec

Québec, November 28, 1985

FINANCIAL STATEMENTS OF SPECIAL FUNDS
FISCAL YEAR ENDED MARCH 31, 1985

FUNDS ADMINISTERED BY THE RÉGIE DES MARCHÉS AGRICOLES DU QUÉBEC (R.S.Q., c. M-35)

BALANCE SHEET

at March 31, 1985

ASSETS	1985	1984
GUARANTEE INSURANCE FUND		
Cash	$5 983	$64 594
Demand deposits and accrued interest, Caisse de dépôt et placement du Québec	865 829	636 511
Claim receivable	2 215	22 513
	874 027	723 618
MILK PAYMENT STABILITY FUND		
Cash	32 744	1 561
Accounts receivable — milk dealers	95 602	136 587
	128 346	138 148
FUNDS IN TRUST (Note 4)	164 000	164 000
	$1 166 373	$1 025 766

LIABILITIES	1985	1984
GUARANTEE INSURANCE FUND		
Premiums collected in advance	$85 132	$83 334
Claim payable		69 932
	85 132	153 266
Fund balance	788 895	570 352
	874 027	723 618
MILK PAYMENT STABILITY FUND		
Owed to milk producers (Note 3)	118 772	124 140
Owed to milk dealers	9 574	14 008
	128 346	138 148
TRUST FUND (Note 4)	164 000	164 000
	$1 166 373	$1 025 766

CONTINGENT LIABILITY: Insurance-guarantee Fund (Note 6)

ON BEHALF OF THE RÉGIE

Gilles Prégent, president

Gilles Le Blanc, secretary

FUNDS ADMINISTERED BY THE RÉGIE DES MARCHÉS AGRICOLES DU QUÉBEC

REVENUE, EXPENDITURE AND GUARANTEE INSURANCE FUND BALANCE

for the fiscal year ended March 31, 1985

	1985	1984
Revenue		
Premiums charged to milk dealers	$142 606	$152 987
Interest on demand deposits	81 593	32 342
Recovered by subrogating claim payments	2 215	285 658
	226 414	470 987
Expenditure		
Claims on guarantees	7 871	47 419
Surplus revenue over expenditure	218 543	423 568
Fund balance at the beginning	570 352	146 784
Fund balance at year-end	$788 895	$570 352

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Incorporation and purpose

Founded under the Farm Products Marketing Act, the Régie des marchés agricoles du Québec is an agency created to surpervise, coordinate and improve the marketing of agricultural produce. Its general purpose is to promote the ordered, efficient and fair marketing of agricultural produce. It also manages the following funds: the Guarantee Insurance Fund, the Milk Payment Stability Fund and the Trust Fund.

Guarantee Insurance Fund

The Fund results from the Régie's application of Division V — Guarantee Policies, of the Dairy Products and Dairy Products Substitutes Act (R.S.Q., c. P-30).

The Régie provides milk dealers with guarantee policies to cover the payment of sums that a milk dealer might owe to producers or the agency responsible for applying a joint plan. Premiums collected and any net revenue of the Fund must be used solely to pay claims arising from policies issued by the Régie. No one may act as milk dealer without holding a policy the Régie has issued. On the Government's authorization, the Minister of Finance may advance sums required by the Régie to meet commitments under policies it issues.

2. Accounting policies

The financial statements of funds administered by the Régie were prepared by management within the bounds and relative importance of accounting practice summarized as follows:

Guarantee Insurance Fund

Fund transactions are recorded on the accrual basis. Considering the funding method prescribed by the Dairy Products and Dairy Products Substitutes Act, however, no provision has been established for eventual claims from producers or the agency responsible for applying a joint plan.

Milk Payment Stability Fund

Accounts receivable from milk dealers or payable to them for adjustment purposes are recorded on the date of billing.

Administrative expenses

The cost of the Régie's administration of funds is borne by the Consolidated Revenue Fund.

NOTES TO FINANCIAL STATEMENTS (cont'd)

at March 31, 1985

3. Owed to milk producers

	1985	1984
Opening balance	$124 140	$ 16 025
Adjustments credited to milk dealers	172 721	236 827
Remittances to producers	46 940	31 315
	343 801	284 167
Adjustments credited to milk dealers	100 375	110 635
Remittances to producers	124 654	49 392
	225 029	160 027
Balance at year-end	$118 772	$124 140

4. Trust fund

The ministère des Finances holds government bonds recorded at their par value on the balance sheet, which were given as a guarantee of solvency by a milk dealer, in a trust account on behalf of the Régie.

5. Guarantee policies

The guarantee policies issued by the Régie ensure the amount representing the value of the three largest monthly shipments of milk and cream from producers during the previous fiscal year. Policies in effect total $324 million at March 31, 1985 ($338 million at March 31, 1984).

6. Contingent liability — Guarantee Insurance Fund

The Régie has been presented with a claim for $55 134 from the agency responsible for applying milk producers' joint plan. The Régie believes it has good grounds for challenging the alleged facts and therefore no provision was recorded on the financial statements. Any amount the Régie might be required to pay will be charged to operations for the year when payment takes place.

FUNDS ADMINISTERED BY THE RÉGIE DES MARCHÉS AGRICOLES DU QUÉBEC

AUDITOR-GENERAL'S REPORT

I have examined the balance sheet of funds administered by the Régie des marchés agricoles du Québec as at March 31, 1985 and the statement of revenue and expenditure and Guarantee Insurance Fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of funds administered by the Régie des marchés agricoles du Québec at March 31, 1985 and the operation of the Guarantee Insurance Fund as disclosed for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 9, 1985

SINKING FUND RELATING TO SCHOOL BOARD BORROWINGS

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$823 686	$6 891
Investments (Note 3)	17 881 000	2 615 000
Accrued interest	455 366	24 224
	$19 160 052	$2 646 115
FUND BALANCE		
Capital at the beginning	$2 539 000	
Gouvernement du Québec contribution	15 614 000	$2 717 000
Repayment of school board borrowings	(482 000)	(178 000)
Capital at year-end	17 671 000	2 539 000
Accumulated revenue	1 489 052	107 115
	$19 160 052	$2 646 115

Robert Normand

Deputy Minister of Finance

SINKING FUND RELATING TO SCHOOL BOARD BORROWINGS

REVENUE, EXPENDITURE AND ACCUMULATED REVENUE

for the fiscal year ended March 31, 1985

	1985	1984
Revenue		
Interest on bank deposits and investments	$1 129 457	$41 771
Spread between the par value and cost of investments acquired	256 564	65 412
	1 386 021	107 183
Expenditure		
Loss on disposal of investments	4 084	
Safekeeping charges		68
Net revenue	1 381 937	107 115
Accumulated revenue at the beginning	107 115	
Accumulated revenue at year-end	$1 489 052	$107 115

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The sinking fund relating to school board borrowings was created under section 225 of the Education Act (R.S.Q., c. I-14). The fund is to be used to repay the principal on bonds issued by a school board under the authority of the Minister of Education from sums deposited by the Minister and repay any school board borrowing from revenue generated by the fund.

Under the Act, the Minister of Finance is responsible for managing the fund.

2. Accounting policies

Investments are recorded at par value. The spread between par value and the cost of investments acquired is posted to revenue.

Interest earned on investments is recorded on the accrual basis.

Fund administrative expenses are borne by the Consolidated Revenue Fund.

3. Investments

	1985	1984
School board bonds	$13 481 000	$1 815 000
Term deposits	4 400 000	800 000
	$17 881 000	$2 615 000

The market value at March 31, 1985 of school board bonds was approximately $13 678 000 ($1 671 000 in 1984).

AUDITOR-GENERAL'S REPORT

In have examined the statement of assets and liabilities of the Government's sinking fund relating to school board borrowings as at March 31, 1985 and the statement of revenue, expenditure and accumulated revenue for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the sinking fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, October 1, 1985

SINKING FUND RELATING TO A LOAN CONTRACTED BY THE UNIVERSITÉ DU QUÉBEC

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$63 195	$25 259
Investments (Note 3)	2 354 000	1 840 000
Accrued interest	79 351	75 571
	$2 496 546	$1 940 830
LIABILITIES		
Fund balance		
Opening balance	$1 940 830	$1 491 470
Gouvernement du Québec subsidy	210 000	210 000
Net revenue for the year	345 716	239 360
Balance at year-end	$2 496 546	$1 940 830

Robert Normand

Deputy Minister of Finance

REVENUE AND EXPENDITURE

for the fiscal year ended March 31, 1985

	1985	1984
Revenue		
Interest on bank deposits and investments	$253 457	$213 990
Spread between the par value and cost of investments acquired	93 323	26 127
	346 780	240 117
Expenditure		
Safekeeping charges	1 064	757
Net revenue	$345 716	$239 360

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

By Order in Council, the Government authorized, at the request of borrowers concerned, the Minister of Finance to manage sinking funds relating to borrowings contracted by Québec universities, general and vocational colleges and hospitals, repayment of which is made through Government subsidies. The current sinking fund was created in favour of the holders of $7 000 000 in Université du Québec series A general debentures bearing 10¼% interest and maturing October 3, 1997. At March 31, 1985 and 1984, outstanding debentures of that issue amounted to $6 445 000.

2. Accounting policies

Investments are recorded at par value. The spread between par value and the cost of investments acquired is posted to revenue.

Interest earned on bank deposits and investments is recorded on the accrual basis.

The Université du Québec assumes safekeeping charges for securities held in the sinking fund as well as the cost of buying and selling the fund's securities, posted directly to expenditure.

Fund administrative expenses are borne by the Consolidated Revenue Fund.

3. Investments

	1985	1984
Bonds issued by school boards, educational institutions and hospitals	$1 875 000	$1 096 000
Municipal bonds	479 000	744 000
	$2 354 000	$1 840 000

The market value at March 31, 1985 of investments was approximately $2 231 000 ($1 734 000 in 1984).

SINKING FUND RELATING TO A LOAN CONTRACTED BY THE UNIVERSITÉ DU QUÉBEC

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the sinking fund relating to a loan contracted by the Université du Québec as at March 31, 1985 and the statement of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the sinking fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, September 27, 1985

INDUSTRIAL INCENTIVES FUND

(R.S.Q., c. S-34)

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$2 601	$590 098
Short-term investments	18 591 935	19 506 800
Accrued interest	99 425	164 902
	$18 693 961	$20 261 800
LIABILITIES		
Deposits in favour of participating corporations (Note 3)	$8 437 905	$12 204 346
Accumulated interest earnings		
Balance at the beginning	8 057 454	6 114 873
Revenue for the fiscal year	2 198 602	1 942 581
Balance at year-end	10 256 056	8 057 454
	$18 693 961	$20 261 800

Robert Normand

Deputy Minister of Finance

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Industrial Incentives Fund was created under the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34) so as to allow eligible small and medium-sized businesses to deposit half their provincial corporation tax for the period April 12, 1977 to June 30, 1981 in an industrial incentives fund and to use sums in the fund to finance 25 % of an investment or other allowable expenditures covered by a certificate issued before March 11, 1981 and 50 % after March 10, 1981, up to the amount deposited.

The Fund is managed by the Minister of Finance, with the Minister of Revenue responsible for keeping account of the amount accumulated in the Fund in favour of each corporation.

2. Accounting policies

Deposits in favour of participating corporations are recorded when made to the Fund by the Minister of Revenue.

Any deposit in the Fund in favour of a corporation on which there is no withdrawal during five years and six months after the end of the taxation year for which it elected to deposit half its tax otherwise payable is transferred to the Consolidated Revenue Fund.

The Government may by regulation provide for the payment of a bonus from Fund revenue at the time of withdrawal of a deposit made in favour of a participating corporation.

Short-term investments are recorded at cost.

Interest earned on bank deposits and investments are recorded on the accrual basis.

The Fund's administrative expenses, borne by the Consolidated Revenue Fund, are not shown on the financial statement.

3. Deposits in favour of participating corporations

	1985	1984
Change during the fiscal year		
Opening balance	$12 204 346	$14 865 335
Deposits by the Minister of Revenue in favour of participating corporations	897 359	2 791 259
Withdrawals by participating corporations	(1 390 768)	(3 641 831)
Transferred to the Consolidated Revenue Fund following a change in assessments and deposits on which there was no withdrawal in the prescribed period	(3 273 032)	(1 810 417)
Balance at year-end	$8 437 905	$12 204 346

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Industrial Incentives Fund as at March 31, 1985. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement presents fairly the financial position of the Fund at March 31, 1985 and its revenue for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 23, 1985

TRAVEL AGENTS' SECURITY FUNDS administered by the president of the Office de la protection du consommateur

(R.S.Q., c. A-10)

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
INDIVIDUAL SECURITY FUND		
Cash and short-term deposits	$328 644	$289 836
Accrued interest	2 858	417
Bonds held on deposit, realization value: $424 705 ($551 652 in 1984)	437 000	583 500
	$768 502	$873 753
COLLECTIVE SECURITY FUND		
Cash and short-term deposits	$3 721 298	$3 485 207
Accrued interest	32 756	1 905
	$3 754 054	$3 487 112
LIABILITIES		
INDIVIDUAL SECURITY FUND		
Security from individual travel agents (Note 3)	$582 269	$719 499
Accumulated interest earnings (Note 4)	186 233	154 254
	$768 502	$873 753
COLLECTIVE SECURITY FUND		
Claims and trust charges	$120 804	$145 526
Equity of travel agents' Collective Security Fund		
Basic contributions (Note 5)	2 467 702	2 296 165
Accumulated interest earnings (Note 6)	1 165 548	1 045 421
	$3 754 054	$3 487 112

Gilles Moreau

President of the Office de la protection du consommateur

TRAVEL AGENTS' SECURITY FUNDS

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Make-up of the funds

Travel agents' individual and collective security funds are comprised of security amounts established by Government regulation under the Travel Agents Act. The purpose of security provided is to guarantee observance of the Act and regulations.

2. Accounting policies

Revenue and expenditure of the funds

Interest earnings, claims and trust charges are recorded on the accrual basis.

Security

Security pledged by individuals and contributions to the Collective Security Fund are recorded on a cash basis.

Bonds held on deposit

Bonds deposited as security by individuals are shown at par value.

Interest earnings — individual security

The Regulation respecting travel agents, made by the Government, has no provision for the assignment of interest earnings on cash, notes or bonds pledged as individual security. Fund administrators deem that interest coupons attached to bonds held on deposit remain the property of the depositor. The coupons, which are not recorded as revenue, are remitted to depositors on demand.

3. Security from individual travel agents

	1985	1984
Opening balance	$719 499	$842 023
Security deposits	123 500	199 875
	842 999	1 041 898
Claims	26 840	18 069
Refund of security pledged	60 885	64 790
Security refunded and replaced with individual guarantee policies	173 005	239 540
	260 730	322 399
Balance at year-end	$582 269	$719 499

Security provided by travel agents in the form of individual guarantee policies totals $14 158 638 at March 31, 1985 ($12 906 138 at March 31, 1984).

4. Accumulated interest earnings — individual security

	1985	1984
Opening balance	$154 254	$125 293
Revenue for the fiscal year	31 979	28 961
Balance at year-end	$186 233	$154 254

5. Basic contributions — collective security

Retailers	1985	1984
Opening balance	$1 221 115	$1 127 366
Contributions received	153 750	125 749
	1 374 865	1 253 115
Contributions refunded	58 250	32 000
Balance at year-end	1 316 615	1 221 115
Wholesalers		
Opening balance	1 075 050	915 050
Contributions received	185 086	195 000
	1 260 136	1 110 050
Contributions refunded	109 049	35 000
Balance at year-end	1 151 087	1 075 050
Balance at year-end, wholesalers and retailers	$2 467 702	$2 296 165

6. Accumulated interest earnings — collective security

Retailers	1985	1984
Opening balance	$453 395	$350 817
Revenue for the fiscal year	198 893	155 831
	652 288	506 648
Claims and trust charges	182 132	53 253
Balance at year-end	470 156	453 395
Wholesalers		
Opening balance	592 026	380 177
Revenue for the fiscal year	194 621	141 361
	786 647	521 538
Claims and trust charges	91 255	50 648
Estimated claims payable at March 31 over claims paid		(121 136)
	91 255	(70 488)
Balance at year-end	695 392	592 026
Balance at year-end, wholesalers and retailers	$1 165 548	$1 045 421

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities as at March 31, 1985 of travel agents' security funds administered by the president of the Office de la protection du consommateur. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement presents fairly the financial position of those funds at March 31, 1985 and their operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 29, 1985

HEALTH SERVICES FUND
(R.S.Q., c. R-5)

ASSETS AND LIABILITIES
at March 31, 1985
(in thousands of dollars)

	1985	1984
ASSETS		
Contributions receivable		
From employers	126 585	127 388
From the Consolidated Revenue Fund	99 217	78 304
	225 802	205 692
LIABILITIES		
Owed the Régie de l'assurance-maladie du Québec	162 510	141 999
Owed the ministère des Affaires sociales	63 292	63 693
	225 802	205 692

Robert Normand

Deputy Minister of Finance

SOURCE AND APPLICATION OF FUNDS

for the fiscal year ended March 31, 1985
(in thousands of dollars)

	1985	1984
Source of funds		
Contributions		
From employers	1 509 481	1 440 801
From the Consolidated Revenue Fund	701 769	636 192
	2 211 250	2 076 993
Application of funds		
For the financing of programs		
Health Insurance Plan (Note 3)	1 456 510	1 356 593
Hospital services	754 740	720 400
	2 211 250	2 076 993

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

Created within the ministère des Finances under the Act respecting the Régie de l'assurance-maladie du Québec, the purpose of the Health Services Fund is to provide financing for Health Insurance Plan programs and hospital services. The Fund is comprised of employer contributions and sums paid into it by the Minister of Finance out of the Consolidated Revenue Fund. The ministère du Revenu is responsible for collecting contributions from employers.

Employer contributions are shared equally between the Régie de l'assurance-maladie du Québec and the ministère des Affaires sociales while sums paid from the Consolidated Revenue Fund by the Minister of Finance are used to meet the needs of the Régie de l'assurance-maladie du Québec.

2. Accounting policies

Contributions from employers to the Fund are comprised of receipts and bills invoiced during the fiscal year as well as amounts collected from employers in April relating to wages and salaries paid before the first of that month.

The amounts assigned to the Régie de l'assurance-maladie du Québec have been established so as to include bills it receives up to April 30 for services dispensed and medication provided under the Health Insurance Plan before the first of that month.

The Fund's administrative expenses are borne by the Consolidated Revenue Fund.

3. Proposed change to Health Insurance Plan financing

At the presentation of the Government's budget of expenditures for 1985-1986 on March 19, 1985, the minister responsible for Administration and chairman of the Conseil du trésor announced that the cost of health care provided as a result of highway accidents will have to be borne by persons insured by the Régie de l'assurance automobile du Québec. The annual cost in question and the date on which the change takes effect were not known at the time the financial statements were being prepared.

4. Integration with the Government's financial statements

Health Services Fund accounts are integrated with the Government's financial statements.

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Health Services Fund as at March 31, 1985 and the statement of source and application of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Fund at March 31, 1985 and the source and application of funds for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 29, 1985

TRUST FUNDS

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$2 048 013	$1 874 957
Advances to the Consolidated Revenue Fund	54 379 567	51 447 717
Securities held		
Certified cheques	20 000	20 000
Term deposits	36 400	41 858
Treasury Bills	640 199	438 444
Bonds	46 157 149	45 401 783
	$103 281 328	$99 224 759
LIABILITIES		
Deposits		
Peace officers	$33 452 045	$29 116 461
Municipalities	7 066 011	6 088 847
Corporations, organizations and individuals	62 763 272	64 019 451
	$103 281 328	$99 224 759

Robert Normand

Deputy Minister of Finance

NOTES TO THE FINANCIAL STATEMENT

at March 31, 1985

1. Nature of trust funds

The trust funds are mainly comprised of security deposits and guarantees provided by peace officers, municipalities, corporations, organizations and individuals under Acts, regulations, orders and agreements.

Deposits are made with the ministère des Finances, a General Deposit Office under the Deposit Act (R.S.Q., c. D-5 and amendments).

2. Accounting policies

Securities held are shown at par value; those in foreign currency are recorded at the Canadian equivalent of par value on the date of deposit.

Revenue on securities held is remitted to their depositors.

No interest is generated on advances from the Consolidated Revenue Fund.

Administrative expenses of the trust funds are borne by the Consolidated Revenue Fund.

TRUST FUNDS

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Trust Funds administered by the Government as at March 31, 1985. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the statement presents fairly the financial position of the funds at March 31, 1985 in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, June 14, 1985

SPECIAL OLYMPIC FUND
(S.Q., 1976, c. 14)

ASSETS AND LIABILITIES
at March 31, 1985

	1985	1984
ASSETS		
Cash	$16 857	$1 013 998
Accounts receivable (Note 3)		
Consolidated Revenue Fund		2 326 941
Agents and assignees of the ministère du Revenu	11 208 309	10 460 851
Accrued interest	113	2 515
	$11 225 279	$13 804 305
LIABILITIES		
Owed the Consolidated Revenue Fund	$2 653 660	
Fund balance	8 571 619	$13 804 305
	$11 225 279	$13 804 305

Robert Normand

Deputy Minister of Finance

SPECIAL OLYMPIC FUND

CHANGE IN THE FUND

for the fiscal year ended March 31, 1985

	1985	1984
Source of funds		
Special tobacco tax	$111 394 007	$115 366 948
Interest on bank deposits and short-term investments	97 037	440 559
Proceeds on disposal of Régie des installations olympiques fixed assets	61 964	76 090
Proceeds on short-term borrowings from the Régie des installations olympiques Construction Fund	138 495 000	141 070 000
Proceeeds from the sale of Olympic coins		2 997 960
	250 048 008	259 951 557
Application of funds		
Repayment of principal on the long-term debt of the Régie des installations olympiques Construction Fund	30 000 000	10 000 000
Interest on the long-term debt of the Régie des installations olympiques Construction Fund	76 472 534	77 152 761
Completion of Olympic facilities	18 908 000	10 234 000
Repayment of principal on short-term borrowings of the Régie des installations olympiques Construction Fund	129 195 000	157 770 000
Interest on short-term borrowings of the Régie des installations olympiques Construction Fund	705 160	862 148
	255 280 694	256 018 909
Increase (decrease) in the Fund	(5 232 686)	3 932 648
Fund balance at the beginning	13 804 305	9 871 657
Fund balance at year-end	$8 571 619	$13 804 305

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

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1. Constitution and purpose

The Special Olympic Fund was established in 1976 by an Act of the National Assembly. The Fund and its revenue are entirely used to repay the principal and interest on borrowings of the Régie des installations olympiques and to complete the construction of Olympic facilities. The Fund is managed by the Minister of Finance.

Information on the borrowings of the Régie and commitments concerning the completion of Olympic facilities is presented in Régie financial statements.

2. Accounting policies

Revenue from the special tobacco tax includes remittances to the ministère du Revenu during April where they represent amounts collected or levied by its agents or assignees before the first of that month.

Interest earned on bank deposits and short-term investments is recorded on the accrual basis.

Interest on the short and long-term debt of the Régie's Construction Fund as well as the contribution to the completion cost of Olympic facilities are recorded upon disbursement.

Proceeds from the disposal of Régie fixed assets are recorded upon receipt.

The Fund's administrative expenses are borne by the Consolidated Revenue Fund and do not appear on the financial statements.

3. Loto Canada receipts

Under the federal-provincial agreement of August 21, 1979, the Government of Canada, through its agent Loto Canada Inc., withdrew from the sale of lottery tickets beginning December 31, 1979.

The question of the balance to be paid the Régie and the Government of Québec for residual revenues at December 31, 1979 was under study by provincial and federal authorities at the time the financial statements were being prepared. The amount receivable cannot be determined.

Revenue from that source will be recorded upon receipt.

SPECIAL OLYMPIC FUND

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Special Olympic Fund as at March 31, 1985 and the statement of change in the Fund for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Special Olympic Fund and the change in that position for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, July 22, 1985

SPECIAL FARM CREDIT FUNDS

(R.S.Q., c. C-75)

ASSETS AND LIABILITIES

at March 31, 1985

	Special Fund, Interest	
	1985	1984
ASSETS		
Cash	$2 833	$4 383
Accrued interest	500	370
	$3 333	$4 753
LIABILITIES		
Owed the Consolidated Revenue Fund	$500	$370
Fund balance		
Deposits in favour of lenders other than the Minister of Finance	2 833	4 383
	$3 333	$4 753

The Special Fund, Principal had no assets or liabilities at March 31, 1985 and 1984.

Robert Normand

Deputy Minister of Finance

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Special Funds were established under section 19 of the Farm Credit Act. Sums collected by the Office du crédit agricole as payments on the capital and interest of its loans are deposited in the Funds. Deposits are used to pay the capital and interest on borrowings made by the Office from the Minister of Finance and other lenders as well as to redeem bonds or other securities issued by the Office and held by the Government.

Interest earned from the investment of sums collected is transferred to the Consolidated Revenue Fund.

The Funds are managed by the Minister of Finance.

2. Accounting policies

Deposits by the Office and payments to lenders as well as to the Minister of Finance are recorded upon receipt and disbursement.

Interest on cash in hand is recorded on the accrual basis.

The Funds' administrative expenses are borne by the Consolidated Revenue Fund and do not appear on the financial statements.

SPECIAL FARM CREDIT FUNDS

CHANGE IN THE FUNDS

for the fiscal year ended March 31, 1985

	Special Fund, Principal		Special Fund, Interest	
	1985	1984	1985	1984
Source of funds				
Deposits by the Office du crédit agricole du Québec	$10 000 000	$10 400 000	$9 000 000	$8 400 000
Interest on bank deposits	1 866	639	6 258	8 579
	10 001 866	10 400 639	9 006 258	8 408 579
Application of funds				
Payments to lenders other than the Minister of Finance			476 550	434 972
Payments to the Minister of Finance	10 000 000	10 400 000	8 525 000	8 090 000
Interest transferred to the Consolidated Revenue Fund	1 866	639	6 258	8 579
	10 001 866	10 400 639	9 007 808	8 533 551
Decrease in the Funds			1 550	124 972
Balance at the beginning			4 383	129 355
Balance at year-end			$2 833	$4 383

SPECIAL FARM CREDIT FUNDS

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's special farm credit funds as at March 31, 1985 and the statement of change in the funds for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of those funds at March 31, 1985 and the change in that position for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 7, 1985

FINANCIAL STATEMENTS OF REVOLVING FUNDS
FISCAL YEAR ENDED MARCH 31, 1985

REVOLVING FUND OF THE DIRECTION DES SERVICES INFORMATIQUES AUX RÉSEAUX D'ENSEIGNEMENT

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$2 688 484	$2 524 275
Accounts receivable	3 362 976	3 035 524
Prepaid expenses	19 576	
	6 071 036	5 559 799
Fixed assets (Note 3)	1 125 379	72 646
	$7 196 415	$5 632 445
LIABILITIES		
Accounts payable	$430 308	$83 569
Owed the Consolidated Revenue Fund (Note 4)	4 166 107	2 948 876
	4 596 415	3 032 445
CONTRIBUTION OF THE GOVERNMENT		
Advance from the Consolidated Revenue Fund	2 600 000	2 600 000
	$7 196 415	$5 632 445

Pierre Beauchamp

Representative of the Comptroller of Finance

Michel Venne

Director of the Revolving Fund of the
Direction des services informatiques aux
réseaux d'enseignement

REVOLVING FUND
OF THE DIRECTION DES SERVICES INFORMATIQUES
AUX RÉSEAUX D'ENSEIGNEMENT

TRANSACTIONS

for the fiscal year ended March 31, 1985

	1985	1984 (Note 6)
Revenue		
Data-processing services to educational entities	$9 508 414	$9 333 558
Interest on bank deposits and other revenue	273 323	
	9 781 737	9 333 558
Operating expenses		
Expenditure assumed by the Revolving Fund:		
Transportation and communications	16 823	13 287
Professional, administrative and other services	245 778	189 56
Maintenance and repairs	464 739	166 307
Rent	1 695 194	2 682 294
Supplies	178 182	104 825
Equipment	40 512	10 585
Other	3 216	16 741
Depreciation on fixed assets	76 388	6 009
	2 720 832	3 189 610
Expenditure assigned by the Consolidated Revenue Fund (Note 5)	6 014 977	5 575 990
	8 735 809	8 765 600
Net revenue transferred to the Consolidated Revenue Fund (Note 4)	$1 045 928	$567 958

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund of the Direction des services informatiques aux réseaux d'enseignement was established with ministère de l'Éducation budgetary appropriations for fiscal 1983-1984.

The purpose of the Fund is to cover the cost of data-processing services to the educational system. Receipts from the sale of such services are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the ministère de l'Éducation.

2. Accounting policies

Transactions

Transactions are recorded on the accrual basis.

Fixed assets

Computer hardware and software are recorded on a cash basis; depreciation is charged according to the straight-line method over five years.

Other fixed assets and leasehold improvements are charged to operations.

3. Fixed assets

	1985			1984
	Cost	Accumulated depreciation	Net	Net
Computer hardware	$1 136 939	$72 376	$1 064 563	$38 095
Software	70 837	10 021	60 816	34 551
	$1 207 776	$82 397	$1 125 379	$72 646

4. Owed the Consolidated Revenue Fund

	1985	1984
Opening balance	$2 948 876	$132 273
Expenditure assigned (Note 5)	6 014 977	5 575 990
Net revenue for the fiscal year	1 045 928	567 958
	10 009 781	6 276 221
Remittances	5 843 674	3 327 345
Balance at year-end	$4 166 107	$2 948 876

5. Expenditure assigned by the Consolidated Revenue Fund

Revolving Fund operating results include expenditure assigned by the Consolidated Revenue Fund. Expenditure not assigned to the Revolving Fund and not invoiced to customers is not shown on its financial statements.

Expenditure for fiscal 1984-1985 breaks down as follows:

	1985			1984
	Total expenditure from budgetary appropriations	Expenditure not assigned to the Fund	Expenditure assigned to the Fund	Expenditure assigned to the Fund
Wages and salaries	$4 811 717		$4 811 717	$4 301 790
Fringe benefits	583 283		583 283	551 406
Transportation and communications	2 212 771	$2 104 800	107 971	131 205
Professional, administrative and other services	45 089		45 089	134 945
Rent	438 500		438 500	438 500
Other	28 417		28 417	18 144
	$8 119 777	$2 104 800	$6 014 977	$5 575 990

6. Comparative figures

Certain figures from the 1984 operating statement were reclassified for purposes of comparison with the 1985 presentation.

REVOLVING FUND OF THE DIRECTION DES SERVICES INFORMATIQUES AUX RÉSEAUX D'ENSEIGNEMENT

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund of the Direction des services informatiques aux réseaux d'enseignement as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 22, 1985

REVOLVING FUND FOR COPY SERVICES

ASSETS AND LIABILITIES

at March 31, 1985

ASSETS	
Cash	$1 440 361
Accounts receivable	1 280 518
Inventories	198 922
	2 919 801
Fixed assets (Note 3)	1 415 524
	$4 335 325
LIABILITIES	
Accounts payable	$702 618
Owed the Consolidated Revenue Fund (Note 4)	2 132 707
	2 835 325
CONTRIBUTION OF THE GOVERNMENT	
Advance from the Consolidated Revenue Fund	
	$4 335 325

COMMITMENT (Note 6)

Yves Deschênes

Representative of the Comptroller of Finance

Louis Pagé

Director of the Revolving Fund
for Copy Services

REVOLVING FUND FOR COPY SERVICES

TRANSACTIONS

for the fiscal year ended March 31, 1985

Revenue	$5 913 293
Cost of materials:	
Beginning inventory	168 825
Supplies purchased	1 254 685
	1 423 510
Inventory at year-end	198 922
	1 224 588
Gross revenue	4 688 705
Operating expenses	
Expenditure assumed by the Revolving Fund:	
Rent	1 028 353
Maintenance and repairs	572 351
Supplies and materials	161 584
Transportation and communications	14 351
Professional, administrative and other services	11 157
Depreciation on fixed assets	214 862
	2 002 658
Expenditure assumed by the Consolidated Revenue Fund (Note 5)	2 643 471
	4 646 129
Net revenue transferred to the Consolidated Revenue Fund (Note 4)	$42 576

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund for Copy Services was established with ministère des Communications budgetary appropriations for fiscal 1984-1985.

The purpose of the Fund is to cover the cost of copy services provided by ministère des Communications workshops on behalf of Government departments and agencies. Receipts from the sale of such services are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the ministère des Communications.

Fund operations began April 1, 1984.

2. Accounting policies

Transactions

Transactions are recorded on the accrual basis.

Inventories

Inventory stocks are recorded at remplacement value.

Fixed assets

Fixed assets placed at the disposal of the Fund are recorded at their value as assigned by the Government. Other fixed assets are entered at cost. Depreciation on fixed assets is charged according to the straight-line method over the expected service life as follows:

	Service life
Processing equipment	5 and 10 years
Office equipment	3 years
Vehicles	2 and 3 years

3. Fixed assets

	Cost or assigned value	Accumulated depreciation	Net
Processing equipment	$1 559 440	$200 730	$1 358 710
Office equipment	64 956	11 137	53 819
Vehicles	5 990	2 995	2 995
	$1 630 386	$214 862	$1 415 524

4. Owed the Consolidated Revenue Fund

Inventory and fixed assets placed at the disposal of the Revolving Fund	$1 210 953
Expenditure assigned (Note 5)	2 643 471
Net revenue for the fiscal year	42 576
	3 897 000
Invoices paid by the Fund on behalf of the ministère des Communications	231 251
Remittances	1 533 042
	1 764 293
Balance at March 31, 1985	$2 132 707

5. Expenditure assigned by the Consolidated Revenue Fund

Revolving Fund operating results include expenditure assigned by the Consolidated Revenue Fund. Expenditure not assigned to the Revolving Fund and not invoiced to customers is not shown on its financial statements.

Expenditure for fiscal 1984-1985 breaks down as follows;

	Total expenditure from budgetary appropriations	Expenditure not assigned to the Fund	Expenditure assigned to the Fund
Wages and salaries	$2 996 539	$847 832	$2 148 707
Fringe benefits	479 446	479 446	
Rent	689 987	195 223	494 764
Professional, administrative and other services	406 212	406 212	
Transportation and communications	135 622	135 622	
	$4 707 806	$2 064 335	$2 643 471

6. Commitment

Minimum charges for the rental of copy machines over the next two fiscal years will be as follows:

1986: $603 995
1987: $408 139

REVOLVING FUND FOR COPY SERVICES

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund for Copy Services as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund for Copy Services at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, June 21, 1985

REVOLVING FUND FOR INSTRUCTIONAL AIDS

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
Assets		
Cash	$1 042 683	$1 800 000
Accounts receivable	433 474	
Prepaid expenses	40 581	
	1 516 738	1 800 000
Shows produced and under production (Note 3)	154 408	
	$1 671 146	$1 800 000
Liabilities		
Accounts payable	$451 138	
Owed the Consolidated Revenue Fund (Note 4)	220 770	
	671 908	
Contribution of the Government		
Advance from the Consolidated Revenue Fund	1 800 000	$1 800 000
Deficit	(800 762)	
	999 238	1 800 000
	$1 671 146	$1 800 000

Lucien Létourneau, C.A

Representative of the Comptroller of Finance

André Chamberland

Director of the Revolving Fund for
Instructional Aids

REVOLVING FUND FOR INSTRUCTIONAL AIDS

TRANSACTIONS

for the fiscal year ended March 31, 1985

Revenue (Note 5)	$837 467
Operating expenses (Note 6)	
Expenditure assumed by the Revolving Fund	
Cost of shows produced (Note 3)	1 405 461
Professional services	224 864
Transporation and communications	7 904
	1 638 229
Net loss and deficit at March 31, 1985	$800 762

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund of Instructional Aids was established with ministère de l'Éducation budgetary appropriations for fiscal 1983-1984.

The purpose of the Fund is to cover the production cost of teaching aids. Receipts from the sale of that material are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the ministère de l'Éducation.

Fund operations began in April 1984.

2. Accounting policies

Transactions

Transactions are recorded on the accrual basis.

Revenue — broadcast fees

Revenues from rights on shows sold in Québec are recorded when broadcast while those on shows sold outside Québec are recorded upon delivery.

Shows produced and under production

Revenue guaranteed by contract for shows produced and under production is recorded at cost. Special Government participation in the production of certain shows is subtracted from their cost.

3. Shows produced and under production

	Cost	Charged to operations	Produced and under production
Passe-Partout II	$1 355 851	$1 285 417	$70 434
A plein temps — at cost, less Government participation of $560 082	50 837	50 837	
Octo giciel	80 181		80 181
Royalties on records	73 000	69 207	3 793
	$1 559 869	$1 405 461	$154 408

4. Owed the Consolidated Revenue Fund

Proceeds from the sale of broadcast rights and royalties on teaching materials assigned to fiscal 1983-1984	$220 770

5. Revenue

Broadcast fees	$539 000
Sale of courses and teaching materials	197 369
Royalties	101 098
	$837 467

6. Expenditure assumed by the Consolidated Revenue Fund

Revolving Fund operating results do not show expenditure from appropriations. Expenditure for fiscal 1984-1985 not invoiced to customers breaks down as follows:

Wages and salaries	$17 957
Fringe benefits	2 873
Rent	756
	$21 586

REVOLVING FUND FOR INSTRUCTIONAL AIDS

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund for Instructional Aids as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, September 25, 1985

REVOLVING FUND FOR GOVERNMENT PUBLICATIONS

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$1 515 907	$1 754 239
Accounts receivable	1 461 675	1 068 351
Inventories	1 501 899	1 896 865
	4 479 481	4 719 455
Fixed assets (Note 3)	112 069	
	$4 591 550	$4 719 455
LIABILITIES		
Accounts payable	$799 705	$417 725
Subscriptions collected in advance	678 794	813 954
Customer deposits		147 514
Owed the Consolidated Revenue Fund (Note 4)	1 161 624	1 388 835
	2 640 123	2 768 028
CONTRIBUTION OF THE GOVERNMENT		
Advance from the Consolidated Revenue Fund	1 951 427	1 951 427
	$4 591 550	$4 719 455

Yves Deschênes

Representative of the Comptroller of Finance

Louis Pagé

Director of the Revolving Fund
for Government Publications

TRANSACTIONS

for the fiscal year ended March 31, 1985

	1985	1984
		(Note 6)
Sales	$6 962 249	$5 611 092
Cost of goods sold		
Inventories at the beginning	1 896 865	1 853 540
Purchase of publications	5 699 162	4 095 340
	7 596 027	5 948 880
Inventories at year-end	1 501 899	1 896 865
	6 094 128	4 052 015
Gross revenue	868 121	1 559 077
Other revenue	39 154	193 219
	907 275	1 752 296
Operating expenses (Note 5)		
Expenditure assumed by the Revolving Fund:		
Supplies and materials	490 975	294 894
Professional, administrative and other services	52 908	35 513
Rent	6 586	13 054
Bad debts	6 000	20 000
Depreciation on fixed assets	28 017	
	584 486	363 461
Net revenue transferred to the Consolidated Revenue Fund (Note 4)	$322 789	$1 388 835

REVOLVING FUND FOR GOVERNMENT PUBLICATIONS

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund for Government Publications was established with ministère des Communications budgetary appropriations for fiscal 1982-1983.

The purpose of the Fund is to cover the cost of purchases, production and marketing of publications for Government departments and agencies. Receipts from the sale of those publications are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the ministère des Communications and operates under the name of "Les Publications du Québec".

2. Accounting policies

Transactions

Transactions are recorded on the accrual basis.

Inventories

Inventories are recorded at the lesser of average cost and net realization value.

Fixed assets

Fixed assets are recorded at cost; depreciation is charged according to the straight-line method over their expected service life:

	Service life
Date-processing equipment	5 years
Office furniture	5 years

3. Fixed assets

	Cost	Accumulated depreciation	Net
Data-processing equipment	$103 968	$20 793	$83 175
Office furniture	36 118	7 224	28 894
	$140 086	$28 017	$112 069

4. Owed the Consolidated Revenue Fund

	1985	1984
Opening balance	$1 388 835	$1 486 122
Net revenue for the fiscal year	322 789	1 388 835
	1 711 624	2 874 957
Remittances	550 000	1 486 122
Balance at year-end	$1 161 624	$1 388 835

5. Expenditure assumed by the Consolidated Revenue Fund

Revolving Fund operating results do not show expenditure from appropriations. Estimated expenditure for fiscal 1984-1985 not invoiced to customers breaks down as follows:

	1985
Wages and salaries	$3 043 400
Fringe benefits	486 900
Transportation and communications	1 014 500
Rent	926 700
Professional, administrative and other services	346 200
	$5 817 700

6. Comparative figures

Certain figures from the 1984 statement of operations were reclassified for purposes of comparison with the 1985 presentation.

REVOLVING FUND FOR GOVERNMENT PUBLICATIONS

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Revolving Fund for Government Publications as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 2, 1985

REVOLVING FUND FOR THE PARC DU MONT-STE-ANNE

ASSETS AND LIABILITIES

at March 31, 1985

ASSETS	
Cash	$4 853 190
Accounts receivable	140 038
Inventories	45 070
Prepaid expenses	20 911
	5 059 209
Rolling-stock held under capital lease	410 029
Accumulated depreciation	45 800
	364 229
	$5 423 438
LIABILITIES	
Customer deposits	$32 009
Accounts payable	595 749
Commitments under capital lease agreements	311 975
Owed the Consolidated Revenue Fund (Note 3)	4 383 705
	5 323 438
CONTRIBUTION OF THE GOVERNMENT	
Advance from the Consolidated Revenue Fund	100 000
	$5 423 438

SUBSEQUENT EVENT (Note 6)

Bertrand Ouellet

Representative of the Comptroller of Finance

Yves Lessard

Director of the Revolving Fund
for the Parc du Mont-Ste-Anne.

TRANSACTIONS

for the period October 19, 1984 to March 31, 1985

Revenue (Note 4)	$6 447 368
Operating expenses	
Expenditure assumed by the Revolving Fund:	
Transportation and communications	122 072
Professional, administrative and other services	175 187
Maintenance and repairs	315 027
Rent	12 583
Supplies and materials	1 280 360
Material and equipment	72 883
Financial charges	35 822
Depreciation on rolling-stock	45 800
Other	3 929
	2 063 663
Expenditure assigned by the Consolidated Revenue Fund (Note 5)	3 961 556
	6 025 219
Net revenue transferred to the Consolidated Revenue Fund (Note 3)	$422 149

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund for the Parc du Mont-Ste-Anne was established with ministère du Loisir, de la Chasse et de la Pêche budgetary appropriations for fiscal 1984-1985.

The purpose of the Fund is to cover the cost of operating and marketing Parc du Mont-Ste-Anne recreational and tourist services. Receipts from those services are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the ministère du Loisir, de la Chasse et de la Pêche.

Revolving Fund operations began October 19, 1984.

2. Accounting policies

Transactions

Transactions are recorded on the accrual basis.

Supplies

Supplies include inventory items with a unit cost of over $1 000.

Rolling-stock

Rolling-stock held under capital lease is recorded at cost; depreciation is charged according to the straight-line method over an expected service life that varies from three to ten operating seasons.

3. Owed the Consolidated Revenue Fund

Expenditure assigned (Note 5)	$3 961 556
Net revenue for the period	422 149
Balance at March 31, 1985	$4 383 705

Between March 31, 1985 and the time the financial statements were prepared, $3.9 million was remitted to the Consolidated Revenue Fund.

4. Revenue

	1985
Ski operations	$5 977 332
Concessions	341 614
Parking	41 796
Interest	86 626
	$6 447 368

5. Expenditure assigned by the Consolidated Revenue Fund

Expenditure assigned for the period
October 19, 1984 to March 31, 1985
breaks down as follows:

	1985
Wages and salaries	$2 353 436
Fringe benefits	376 550
Transportation and communications	64 421
Professional, administrative and other services	28 055
Rent	1 139 094
	$3 961 556

Expenditure does not include rent on furnishings, ski lifts, rolling-stock, machinery and equipment placed at the Revolving Fund's disposal on October 19, 1984 by the Government. That rent has not been charged to the Revolving Fund nor to customers.

6. Subsequent event

The Revolving Fund for the Parc du Mont-Ste-Anne ceased operations on June 8, 1985. Fund operations were taken over by a Government enterprise, the Société des établissements de plein air du Québec (SEPAQ) which was founded by proclamation that took effect March 20, 1985 (Statutes of Québec, 1984, chapter 54).

REVOLVING FUND FOR THE PARC DU MONT-STE-ANNE

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund for the Parc du Mont-Ste-Anne as at March 31, 1985 and its operating statement for the period October 19, 1984 to March 31, 1985. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund at March 31, 1985 and its operating results for the period October 19, 1984 to March 31, 1985 in accordance with the accounting policies in Note 2.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, July 17, 1985

REVOLVING FUND OF THE SERVICE DE LA CARTOGRAPHIE

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$181 688	$283 218
Accounts receivable	211 085	220 536
Inventories	276 055	257 278
Prepaid expenses	2 376	
	671 204	761 032
Furniture and equipment	56 707	45 566
Accumulated depreciation	23 229	11 887
	33 478	33 679
	$704 682	$794 711
LIABILITIES		
Accounts payable	$69 123	$97 289
Owed the Consolidated Revenue Fund (Note 3)	187 123	248 986
	256 246	346 275
CONTRIBUTION OF THE GOVERNMENT		
Advance from the Consolidated Revenue Fund	448 436	448 436
	$704 682	$794 711

Roger Paradis

Representative of the Comptroller of Finance

Claude de Saint-Riquier

Director of the Revolving Fund of the Service
de la Cartographie

REVOLVING FUND OF THE SERVICE DE LA CARTOGRAPHIE

TRANSACTIONS

for the fiscal year ended March 31, 1985

	1985	1984 (Note 5)
Sales	$1 251 559	$1 201 353
Cost of goods sold		
Inventories at the beginning	257 278	173 562
Purchases	863 098	957 602
	1 120 376	1 131 164
Inventories at year-end	276 055	257 278
	844 321	873 886
Gross revenue	407 238	327 467
Other revenue	792	2 060
	408 030	329 527
Operating expenses (Note 4)		
Expenditure assumed by the Revolving Fund:		
Transportation and communications	11 353	8 956
Professional, administrative and other services	29 921	43 111
Maintenance and repairs	7 367	3 749
Rent	2 577	1 245
Supplies and materials	8 348	11 626
Depreciation on furniture and equipment	11 341	9 113
Other		2 741
	70 907	80 541
Net revenue transferred to the Consolidated Revenue Fund (Note 3)	$337 123	$248 986

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund of the Service de la cartographie was established with ministère de l'Énergie et des Ressources budgetary appropriations for fiscal 1982-1983.

The purpose of the Fund is to cover the cost of purchases and production of photographic and cartographic documents. Receipts from the sale of those documents are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the ministère de l'Énergie et des Ressources and operates under the name of "Photocartothèque québécoise Enr.".

2. Accounting policies

Transactions

Transactions are recorded on the accrual basis.

Inventories

Inventories are valuated at average cost.

Furniture and equipment

Furniture and equipment are recorded at cost; depreciation is charged according to the straight-line method over five years.

3. Owed the Consolidated Revenue Fund

	1985	1984
Opening balance	$248 986	
Net revenue for the fiscal year	337 123	$248 986
	586 109	248 986
Remittances	398 986	
Balance at year-end	$187 123	$248 986

4. Expenditure assumed by the Consolidated Revenue Fund

Revolving Fund operating results do not show expenditure from appropriations. Estimated expenditure for fiscal 1985-1985, budgeted in the amount of $409 823 at the beginning of the year, and not invoiced to customers totals $490 121, breaking down as follows:

	1985
Wages and salaries	$310 615
Fringe benefits	49 698
Transportation and communications	27 429
Rent	102 379
	$490 121

5. Comparative figures

Certain figures from the 1984 statement of operations were reclassified for purposes of comparison with the 1985 presentation.

REVOLVING FUND OF THE SERVICE DE LA CARTOGRAPHIE

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund of the Service de la cartographie as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, August 5, 1985

REVOLVING FUND OF THE SERVICE DES ACHATS DU GOUVERNEMENT DU QUÉBEC

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$1 765 193	$792 052
Accrued interest on bank deposits	19 162	18 381
Accounts receivable		
Government departments and agencies and other public bodies	3 419 619	746 696
Inventories	1 737 528	1 126 076
	$6 941 502	$2 683 205
LIABILITIES		
Accounts payable	$795 608	$392 485
Provincial sales tax	200 593	51 506
Owed the Consolidated Revenue Fund (Note 3)	2 001 922	295 835
	2 998 123	739 826
CONTRIBUTION OF THE GOVERNMENT		
Advance from the Consolidated Revenue Fund	3 943 379	1 943 379
	$6 941 502	2 683 205

Bertrand Ouellet

Representative of the Comptroller of Finance

Jean-Claude Careau

Director of the Revolving Fund of the Service
des achats du gouvernement du Québec

TRANSACTIONS

for the fiscal year ended March 31, 1985

	1985	1984
Sales	$14 884 317	$7 003 107
Cost of goods sold		
Inventories at the beginning	1 126 076	980 505
Purchases	14 124 602	6 962 574
	15 250 678	7 943 079
Inventories at year-end	1 737 528	1 126 076
	13 513 150	6 817 003
Gross revenue	1 371 167	186 104
Other revenue		
Discounts on cash purchases	96 897	70 073
Interest on bank deposits	174 123	39 091
Miscellaneous	3 151	1 281
	274 171	110 445
	1 645 338	296 549
Operating expenses		
Expenditure assumed by the Revolving Fund	680	714
Expenditure assigned by the Consolidated Revenue Fund (Note 4)	1 230 716	
	1 231 396	714
Net revenue transferred to the Consolidated Revenue Fund (Note 3)	$413 942	$295 835

REVOLVING FUND
OF THE SERVICE DES ACHATS
DU GOUVERNEMENT DU QUÉBEC

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund of the Service des achats du gouvernement du Québec was established with ministère des Travaux publics et de l'Approvisionnement budgetary appropriations for fiscal 1975-1976. Its purpose was broadened at the time Service spending estimates were voted for fiscal 1984-1985.

The purpose of the Fund is to cover the cost of supplies and of office and laboratory equipment kept in inventory for the use of Government departments and agencies; the Fund also covers the purchase of furnishings. Receipts from the sale of such items are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the Service des achats du gouvernement du Québec.

2. Accounting policies

Transactions

Revolving Fund transactions are recorded on the accrual basis.

Inventories

Inventories are valuated at cost of acquisition.

3. Owed the Consolidated Revenue Fund

	1985	1984
Opening balance	$295 835	$109 883
Furnishings acquired for resale paid by the Ministère des Travaux publics et de l'Approvisionnement	357 264	
Expenditure assigned (Note 4)	1 230 716	
Net revenue for the fiscal year	413 942	295 835
	2 297 757	405 718
Remittances	295 835	109 883
Balance at year-end	$2 001 922	$295 835

4. Expenditure assigned by the Consolidated Revenue Fund

Revolving Fund operating results include expenditure assigned to it by the Consolidated Revenue Fund. Unassigned expenditure that is not invoiced to customers is not shown on the financial statements of the Revolving Fund.

Such expenditure for fiscal 1984-1985 breaks down as follows:

	Total expenditure from budgetary appropriations	Expenditure not assigned to the Revolving Fund	Expenditure assigned to the Revolving Fund
Wages and salaries	$1 060 962		$1 060 962
Fringe benefits	169 754		169 754
Transportation and communications	254 055	$254 055	
Professional, administrative and other services	9 799	9 799	
Maintenance and repairs	7 157	7 157	
Rent	1 050 240	1 050 240	
Supplies and materials	44 294	44 294	
Material and equiment	44 178	44 178	
Other	992	992	
	$2 641 431	$1 410 715	$1 230 716

REVOLVING FUND OF THE SERVICE DES ACHATS DU GOUVERNEMENT DU QUÉBEC

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Revolving Fund of the Service des achats du gouvernement du Québec as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, July 12, 1985

REVOLVING FUND FOR DATA-PROCESSING EQUIPMENT

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$43 053	$281 400
Accounts receivable	134 843	
	177 896	281 400
Fixed assets (Note 3)		
Hardware	31 101 974	19 204 390
Less: accumulated depreciation	(15 195 708)	(4 419 281)
	15 906 266	14 785 109
	$16 084 162	$15 066 509
LIABILITIES		
Balance owed on the acquisition of hardware	$584 928	$6 808 250
Accrued charges	5 165	33 304
Owed the Consolidated Revenue Fund (Note 4)	801 069	31 955
	1 391 162	6 873 509
CONTRIBUTION OF THE GOVERNMENT		
Advance from the Consolidated Revenue Fund	14 693 000	8 193 000
	$16 084 162	$15 066 509

Bertrand Ouellet

Representative of the Comptroller of Finance

Jean-Claude Careau

Director of the Revolving Fund for
Data-proccessing Equipment

TRANSACTIONS

for the fiscal year ended March 31, 1985

	1985	1984
Revenue		
Rental of computer hardware	$11 426 823	$4 452 585
Other revenue	3 735	955
	11 430 558	4 453 540
Operating expenses (Note 5)		
Expenditure assumed by the Revolving Fund		
Financing charges for the acquisition of hardware	40 488	33 304
Other	448	
Depreciation on hardware	10 776 427	4 419 281
	10 817 363	4 452 585
Net revenue transferred to the Consolidated Revenue Fund (Note 4)	$613 196	$955

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund for Data-processing Equipment was established with ministère des Travaux publics et de l'Approvisionnement budgetary appropriations for fiscal 1983-1984.

The purpose of the Fund is to cover the acquisition cost of data-processing equipment. Receipts from the rental of computer hardware to Government departments and agencies and from the sale of that equipment at the end of its service life are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the Service des achats du gouvernement du Québec.

2. Accounting policies

Transactions

Revolving Fund transactions are recorded on the accrual basis.

Fixed assets

Fixed assets are recorded at acquisition cost.

Depreciation on hardware is charged according to the annual rental fee, net of financial charges, up to a residual value equal to 5% of the cost of acquisition.

3. Fixed assets — computer hardware

Acquisitions for the fiscal year total $11 897 584.

Hardware acquired by departments and agencies prior to the creation of the Revolving Fund and no longer in use is turned over to the Fund for relocation, sale, or disposal otherwise. Relocated equipment is recorded under Fund assets at fair market value, with a corresponding liability toward the Government. Proceeds from the disposal of hardware not relocated must be remitted to the Consolidated Revenue Fund. Equipment to be sold that is not shown on Fund statements at March 31, 1985 has a realization value of $1 000 ($4 350 in 1984).

4. Owed the Consolidated Revenue Fund

	1985	1984
Opening balance	$31 955	
Proceeds from the sale of unrelocated hardware belonging to departments and agencies	35 919	$31 000
Relocation of hardware	120 000	
Net revenue for the fiscal year	613 196	955
Balance at year-end	$801 069	$31 955

5. Expenditure assumed by the Consolidated Revenue Fund

Revolving Fund operating results do not show expenditure from budgetary appropriations. That expenditure for fiscal 1984-1985, not invoiced to customers, breaks down as follows:

	1985
Wages and salaries	$32 793
Fringe benefits	5 246
Transportation and communications	1 287
Rent	5 717
	$45 043

REVOLVING FUND FOR DATA-PROCESSING EQUIPMENT

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund for Data-processing Equipment as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 2, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, July 23, 1985

REVOLVING FUND FOR AGREEMENTS ON LENDING TEACHERS' SERVICES

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$452 623	$461 578
Accounts receivable	4 911	54 400
Allowances paid in advance to teachers	118 199	43 709
	575 733	559 687
Fixed assets (Note 4)	15 918	19 148
	$591 651	$578 835
LIABILITIES		
Accounts payable	$3 960	$1 687
Owed to teachers		72 550
Owed the Consolidated Revenue Fund (Note 5)	387 691	304 598
	391 651	378 835
CONTRIBUTION OF THE GOVERNMENT		
Advance from the Consolidated Revenue Fund	200 000	200 000
	$591 651	$578 835

Lucien Létourneau, C.A.

Representative of the Comptroller of Finance

Lionel Lirette

Director of the Revolving Fund for Agreements
on Lending Teachers' Services

REVOLVING FUND FOR AGREEMENTS ON LENDING TEACHERS' SERVICES

TRANSACTIONS

for fiscal year ended March 31, 1985

	1985 (12 months)	1984 (3 months)
Revenue		
Contribution from the Moroccan government	$918 298	$298 651
Other		609
	918 298	299 260
Operating expenses		
Expenditure assumed by the Revolving Fund		
Professional services	142 773	48 306
Allowances to teachers	271 152	30 196
Transportation and communications	22 953	8 277
Rent	7 355	2 795
Maintenance	8 298	2 816
Financial and other charges	1 850	431
Depreciation on fixed assets	3 230	888
	457 618	93 709
Expenditure assigned by the Consolidated Revenue Fund (Note 6)	16 935	
	474 553	93 709
Net revenue transferred to the Consolidated Revenue Fund (Note 5)	$443 745	$205 551

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund for Agreements on Lending Teachers' Services was established with ministère de l'Éducation budgetary appropriations for fiscal 1983-1984.

The purpose of the Fund is to cover the cost of lending teachers' services under agreements. Receipts under the agreements are paid into the Revolving Fund and reused for the same purpose.

The Fund is managed by the ministère de l'Éducation.

2. Operations

Fund operations result from an agreement signed on March 25, 1983 by the Minister of Education and his Moroccan counterpart concerning the loan of Québec teachers' services.

3. Accounting policies

Transactions

Revolving Fund transactions are recorded on the accrual basis.

Fixed assets

Fixed assets are recorded at cost; depreciation is charged according to the straight-line method over seven years in the case of furnishings and five years for equipment.

4. Fixed assets

	1985			1984
	Cost	Accumulated depreciation	Net	Net
Furnishings	$13 605	$2 478	$11 127	$13 071
Equipment	6 431	1 640	4 791	6 077
	$20 036	$4 118	$15 918	$19 148

5. Owed the Consolidated Revenue Fund

	1985	1984
Opening balance	$304 598	$99 047
Expenditure assigned (Note 6)	16 935	
Net revenue for the fiscal year	443 745	205 551
	765 278	304 598
Remittances	377 587	
Balance at year-end	$387 691	$304 598

6. Expenditure assigned by the Consolidated Revenue Fund

Salaries of Québec teachers loaned to Morocco are not Revolving Fund expenditure because assumed by their permanent employer, in turn subsidized by the ministère de l'Éducation du Québec.

Revolving Fund operating results include expenditure assigned to it by the Consolidated Revenue Fund. Unassigned expenditure not invoiced to customers is not shown on the financial statements of the Revolving Fund.

Such expenditure for fiscal 1984-1985 breaks down as follows:

	Total expenditure from budgetary appropriations	Expenditure not assigned to the Revolving Fund	Expenditure assigned to to the Revolving Fund
Salaries	$24 194	$11 967	$12 227
Fringe benefits	9 332	4 624	4 708
Transportation and communications	2 390	2 390	
Rent	1 074	1 074	
Professional, administrative and other services	193	193	
Subsidies to school boards and vocational colleges to defray the cost of teacher remuneration	2 700 000	2 700 000	
	$2 737 183	$2 720 248	$16 935

REVOLVING FUND FOR AGREEMENTS ON LENDING TEACHERS' SERVICES

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund for Agreements on Lending Teachers' Services as at March 31, 1985 and its operating statement for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these statements present fairly the financial position of the Revolving Fund for Agreements on Lending Teachers' Services at March 31, 1985 and its operating results for the year then ended in accordance with the accounting policies in Note 3, applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, September 25, 1985

REVOLVING FUND — TELECOMMUNICATIONS

ASSETS AND LIABILITIES

at March 31, 1985

	1985	1984
ASSETS		
Cash	$274 365	$887 258
Accounts receivable	2 844 140	1 719 488
	$3 118 505	$2 606 746
LIABILITIES		
Accounts payable	$1 618 505	$1 106 746
CONTRIBUTION OF THE GOVERNMENT		
Advance from the Consolidated Revenue Fund	1 500 000	1 500 000
	$3 118 505	$2 606 746

Yves Deschênes

Representative of the Comptroller of Finance

Edmond St-Laurent

Director of the Revolving Fund — Telecommunications

NOTES TO FINANCIAL STATEMENTS

at March 31, 1985

1. Constitution and purpose

The Revolving Fund — Telecommunications was established with a Consolidated Revenue Fund contribution for the purpose of covering the cost of telecommunications equipment and services to certain agencies whose operating budget is not shown on the Government's spending estimates. Receipts from those agencies in return for equipment and services are paid into the Revolving Fund and reused for the same purpose; consequently, no statement of revenue and expenditure is presented. The Fund is managed by the ministère des Communications.

2. Revolving Fund operations

The Fund recorded $16 584 324 during fiscal 1984-1985 ($13 057 127 in 1984) in accounts receivable and payable covering invoices for telecommunications services.

REVOLVING FUND — TELECOMMUNICATIONS

AUDITOR-GENERAL'S REPORT

I have examined the statement of assets and liabilities of the Government's Revolving Fund — Telecommunications as at March 31, 1985. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, this statement presents fairly the financial position of the Revolving Fund — Telecommunications at March 31, 1985 in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Rhéal Chatelain, F.C.A.
Auditor-General of Québec

Québec, July 16, 1985

SECTION 1

BUDGETARY TRANSACTIONS

Budgetary transactions are those relating to Government revenue and expenditure, including capital expenditure. The overall result of those transactions has a direct impact on net debt.

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BUDGETARY TRANSACTIONS PAGE

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BUDGETARY TRANSACTIONS
fiscal year ended March 31, 1985

(in thousands of dollars)

SUMMARY

Revenue	+ 22 310 027
Expenditure	− 25 542 499
BUDGETARY TRANSACTIONS DEFICIT	− 3 232 472

N.B.: The minus sign (−) indicates a financial requirement and the plus (+) sign, a source of financing

SUMMARY OF REVENUE BY DEPARTMENT AND BY SOURCE
fiscal year ended March 31, 1985

(in thousands of dollars)

	Details page	Department	Income & Property Taxes	Consumer Taxes	Duties & Permits
1	1-00	Affaires culturelles			212
2	1-00	Affaires municipales			567
3	1-00	Affaires sociales			298
4	1-00	Agriculture, Pêcheries et Alimentation			169
5	1-00	National Assembly			
6	1-00	Commerce extérieur			
7	1-00	Communautés culturelles et Immigration			
8	1-00	Communications			1 065
9	1-00	Conseil exécutif			
10	1-00	Conseil du trésor			
11	1-00	Éducation			
12	1-00	Énergie et Ressources			101 634
13	1-00	Enseignement supérieur, Science et Technologie			
14	1-00	Environnement			91
15	1-00	Finances	1 509 481		10 207
16	1-00	Habitation et Protection du consommateur			18 210
17	1-00	Industrie et Commerce			547
18	1-00	Justice			8 321
19	1-00	Loisir, Chasse et Pêche			13 806
20	1-00	Main-d'oeuvre et Sécurité du revenu			131
21	1-00	Bodies under the authority of the Minister responsible for Administration			
22	1-00	Relations internationales			
23	1-00	Revenu	8 168 351	4 394 790	108 285
24	1-00	Tourisme			530
25	1-00	Transports			273 255
26	1-00	Travail			
27	1-00	Travaux publics et Approvisionnement			
			9 677 832	**4 394 790**	**537 328**

Miscellaneous Revenue	Government Corporation Transfers	Total Own-source Revenue	Government of Canada Transfers	Total Budgetary Revenue		
				1984-1985	1983-1984	
544		756	611	1 367	1 626	1
1 600		2 167		2 167	10 249	2
2 945		3 243	5 144	8 387	5 319	3
6 179		6 348	11 070	17 418	13 021	4
843		843		843	887	5
635		635		635	31	6
92		92	1 194	1 286	1 019	7
4 568		5 633		5 633	6 519	8
5 537		5 537	36 605	42 142	103 465	9
3 065		3 065		3 065	2 791	10
14 942		14 942	28 705	43 647	48 461	11
19 361		120 995	1 790	122 785	93 978	12
8		8		8		13
1 899		1 990	4 269	6 259	3 931	14
72 909	747 837	2 340 434	5 993 689	8 334 123	8 034 057	15
1 723		19 933	102 822	122 755	107 826	16
4 314		4 861		4 861	5 051	17
76 517		84 838	11 759	96 597	110 174	18
23 532		37 338		37 338	33 738	19
35 738		35 869	141 656	177 525	187 299	20
8 146		8 146		8 146	4 849	21
280		280	1 748	2 028	1 698	22
217 835		12 889 261		12 889 261	12 191 358	23
727		1 257		1 257	1 244	24
76 762		350 017	22 444	372 461	363 429	25
33		33		33	34	26
8 000		8 000		8 000	78 915	27
588 734	**747 837**	**15 946 521**	**6 363 506**	**22 310 027**	**21 410 969**	

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND CHANGES, BY DEPARTMENT

fiscal year ended March 31, 1985

(in thousands of dollars)

Details page	Department	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
1 1-00	Affaires culturelles	144 321	9 458[c]	10 044
2 1-00	Affaires municipales	455 655	84 120[5]	10 975
3 1-00	Affaires sociales	5 646 913[1]	91 962[4]	51 293
4 1-00	Agriculture, Pêcheries et Alimentation	494 326	14 303	6 978
5 1-00	National Assembly	86 801[2]	4 100	3
6 1-00	Commerce extérieur	19 272		1 403
7 1-00	Communautés culturelles et Immigration	44 411	3 832	284
8 1-00	Communications	200 055	10 061	5 879
9 1-00	Conseil exécutif	154 641	20 616	17 867
10 1-00	Conseil du trésor	15 049		(251)
11 1-00	Éducation	6 296 429	12 695	11 209
12 1-00	Énergie et Ressources	306 956	11 608	53 600
13 1-00	Enseignement supérieur, Science et Technologie	56 037	433	(326)
14 1-00	Environnement	152 069		1 882
15 1-00	Finances	2 643 548	161 809	(248 823)
16 1-00	Habitation et Protection du consommateur	328 002	3 440	23 694
17 1-00	Industrie et Commerce	345 207	30 013	39 298
18 1-00	Justice	685 145	20 603	12 310
19 1-00	Loisir, Chasse et Pêche	204 371	18 075	13 396
20 1-00	Main-d'oeuvre et Sécurité du revenu	2 740 466	25 956	(40 087)
21 1-00	Bodies under the authority of the Minister responsible for Administration	964 729	5 132	(268)
22 1-00	Régie de l'assurance-maladie du Québec	1 477 946[1]	4 510	
23 1-00	Relations internationales	55 184	2 062	1 048
24 1-00	Revenu	237 319	7 657	(89)
25 1-00	Tourisme		2 033[3]	26 862
26 1-00	Transports	1 651 406	15 100[6]	1 979
27 1-00	Travail	42 325	1 987	271
28 1-00	Travaux publics et Approvisionnement	225 667	38 485[5]	(431)
		25 674 250	600 050	0
	Appropriations voted	19 175 173[a]	318 568[b, c]	0
	Statutory appropriations	6 499 077[1, 2]	281 482[3-6]	0
		25 674 250	**600 050**	**0**

a Initial appropriations authorized under: Appropriation Act No. 1, 1984-1985, March 20, 1984, S.Q., 1984, c. 2.	$173 476 683
Appropriation Act No. 2, 1984-1985, March 29, 1984, S.Q., 1984, c. 3.	5 001 060 141
Appropriation Act No. 3, 1984-1985, June 12, 1984, S.Q., 1984, c. 14.	14 000 636 575
	$19 175 173 399
b Supplementary appropriations authorized under: Appropriation Act No. 4, 1984-1985, June 20, 1984, S.Q., 1984, c. 31.	$28 000 000
Appropriation Act No. 5, 1984-1985, December 21, 1984, S.Q., 1984, c. 49.	283 761 200
Appropriation Act No. 6, 1984-1985, December 21, 1984, S.Q., 1984, c. 52.	3 307 100
	315 068 300
c Special Warrant: August 9, 1984 to the ministère des Affaires Culturelles (O.C. 1756-84 dated 8 August 1984).	3 500 000
	$318 568 300

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE		
	Unexpended Appropriations		Overexpended Statutory Appropriations				
	Suspension of Right to Commit	Other			1984-1985	1983-1984	
=	(−)	(−)	+	(−)	=		
163 823	1 212	2 186	1 535	10	161 950	135 169	1
550 750	464	44 358		210	505 718	451 946	2
5 790 168	5 347	39 456	19 946	14	5 765 297[1]	5 438 346	3
515 607	1 743	46 491	202	6 156	461 419	415 617	4
90 904	3	6 008	50	30	84 913	58 564	5
20 675	44	1 841		594	18 196	13 498	6
48 527	80	2 872		23	45 552	42 557	7
215 995	522	7 128		1 302	207 043	194 400	8
193 124	821	14 018	66	72	178 279	145 480	9
14 798	5	2 041		7	12 745	12 274	10
6 320 333	4 274	29 548	14 714	8 162	6 293 063	6 589 002	11
372 164	2 123	19 928	31	163	349 981	282 176	12
56 144	87	19 974		8 513	27 570	11 573	13
153 951	806	11 574	6	29	141 548	123 500	14
2 556 534	951	52 917	4 319	20	2 506 965	2 368 251	15
355 136	741	10 054	163	29	344 475	296 986	16
414 518	375	46 597	4 042	3 520	368 068	285 070	17
718 058	1 128	12 667	3 840	1 077	707 026	646 115	18
235 842	714	1 997	28	176	232 983	221 643	19
2 726 335	1 828	121 967	1 764	140	2 604 164	2 430 425	20
969 593	107	32 670	2 493	8 511	930 798	820 386	21
1 482 456		45 089	19 143		1 456 510[1]	1 356 593	22
58 294	257	799		742	56 496	49 246	23
244 887	410	19 760	6 601	109	231 209	240 347	24
28 895	201	1 414		54	27 226	13 328	25
1 668 485	4 289	30 397	39	3 240	1 630 598	1 578 363	26
44 583	187	2 411	180	29	42 136	40 119	27
263 721	624	112 563	37		150 571	262 540	28
26 274 300	29 343	738 725	79 199	42 932	25 542 499	24 523 514	
19 493 741	29 303	553 404		42 889	18 868 145	18 964 443	
6 780 559	40	185 321	79 199	43	6 674 354	5 559 071	
26 274 300	**29 343**	**738 725**	**79 199**	**42 932**	**25 542 499**	**24 523 514**	

1 Includes projected contributions of $1 525 000 000 from the Health Services Fund to initial appropriations and $1 509 481 048 in actual contributions for which expenditures are shared equally between the Short-term and Psychiatric Hospital Centre Services program of the ministère des Affaires sociales and the Health Insurance Plan program of the Régie de l'assurance-maladie du Québec.

2 Includes $30 986 300 in statutory appropriations under the Election Act, (R.S.Q., c. E-3.1) for the Electoral Administration System program, while $30 186 300 in spending was projected in the estimates tabled before the National Assembly.

3 Act respecting the ministère du Tourisme, R.S.Q., c. M-31.1.
Appropriations of $2 033 000 authorized February 21, 1985 by Order in Council 308-85.

4 Act to ratify the Agreement concerning the building and operating of a hospital centre in the Kanawake Territory, S.Q., 1984, c. 13, given assent on June 12, 1984.
Appropriations of $2 207 355 authorized on August 8, 1984 by Order in Council 1764-84.

5 Act respecting the Société immobilière du Québec, R.S.Q., c. S-17.1.
Appropriations of $122 235 500 authorized by Orders in Council 760-84 dated 28 March 1984, 2149-84 dated 25 September 1984, 2450-84 dated 7 November 1984, 2749-84 dated 12 December 1984, 171-85 dated 30 January 1985 and 318-85 dated 21 February 1985, of which $83 750 500 is for the ministère des Affaires municipales.

6 Act respecting the Société immobilière du Québec, R.S.Q., c. S-17.1.
Appropriations of $100 000 authorized on November 14, 1984 by Order in Council 2539-84.

1-6

SPECIAL WARRANT(1)

fiscal year ended March 31, 1985

(in thousands of dollars)

	Authorized Appropriations	Expenditure
Affaires culturelles		
Special Warrant No. 1 dated 9 August 1984 (O.C. 1756-84 dated 8 August 1984), authorized in view of the urgent need to provide "Corporation Québec 1534-1984" with assistance to continue its activities.		
Program 4 - Support and promotion of the arts, literature and museums		
Element 1 - Support and promotion of the arts and literature	3 500	3 500
	3 500	**3 500**

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1 Issued under section 41 of the Financial Administration Act (R.S.Q., c. A-6).

TRANSFER PAYMENTS
SUMMARY STATEMENT OF EXPENDITURE
fiscal year ended March 31, 1985

(in thousands of dollars)

BENEFICIARIES	PAYMENTS						
				DEBT SERVICE			
	Individuals	Operating	Capital	Principal	Interest	1984-1985	1983-1984
Corporations		318 133	235 445		76 006	629 584	504 013
Health and social services establishments		5 436 796	47 414	42 992	136 242	5 663 444	5 415 334
School boards and educational institutions		6 159 677	14 485	148 180	309 331	6 631 673	7 088 990
Municipalities		774 087	101 809	43 786	164 839	1 084 521	1 123 288
Non-profit organizations		327 940	35 584	627	286	364 437	340 939
Individuals	4 331 313					4 331 313	3 913 300
Government enterprises and agencies		420 339	5 431	21 687	40 346	487 803	329 016
TOTAL	**4 331 313**	**13 436 972**	**440 168**[1]	**257 272**[1]	**727 050**	**19 192 775**[2]	**18 714 880**

(1) Distribution by department and agency

Affaires culturelles	6 465	2 069
Affaires municipales	37 861	
Affaires sociales	47 414	42 992
Agriculture, Pêcheries et Alimentation	68 371	
Communications	984	
Conseil exécutif	42 031	
Éducation	14 465	148 180
Énergie et Ressources	80 923	
Enseignement supérieur, Science et Technologie	87	
Environnement	651	11 156
Habitation et Protection du consommateur	9 295	
Industrie et Commerce	80 136	20 000
Loisir, Chasse et Pêche	21 151	35
Main-d'œuvre et Sécurité du revenu	1 624	
Régie de l'assurance-maladie du Québec	2 358	245
Relations internationales	172	
Transports	25 615	32 595
Travaux publics et Approvisionnement	565	
	440 168	257 272

TOTAL: payments for capital expenditure and the repayment of capital on borrowings made for capital spending	697 440

2 For details of appropriations and expenditure by department and agency, see p. 1-194.

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
ECONOMIC AREA				
Domain: Natural Resources and Primary Industry				
Sector: Agriculture				
Planning, research and teaching	1-78	30 322	921	
Farm financing	1-78	78 420		
Statutory		31 809		
Farm production assistance	1-80	131 254		
Statutory		8 167		
Farm insurance	1-80	77 600	10 475	1 945
Agricultural and food products marketing	1-80	47 113		
Statutory		60		
Régie des marchés agricoles du Québec	1-82	1 634		
Farm land management	1-82	27 347	2 195	1 046
Statutory		1 790		
Internal management and support	1-82	15 856	712	
Statutory				
Régie des grains	1-82	1 265		
Sector total		452 637	14 303	2 991
Sector: Forestry				
Forest inventory	1-116	7 613		
Forest improvement	1-116	86 615	6 000	
Forest protection	1-116	31 214	700	1
Forest use	1-116	41 112		185
Internal management and support	1-118	21 202		1 203
Statutory				48
Forestry financing	1-118	1 957		
Statutory		1 830		
Forest industry development	1-118	40 076	4 908	5 753
Sector total		231 619	11 608	7 190
Sector: Mining				
Geological surveying and mineral exploration	1-120	18 593		
Minerals production and mine management	1-120	9 323		37 872
Mineral research, analyses and assays	1-120	7 598		
Sector total		35 514		37 872
Sector: Water				
Financial assistance for sewage and waterworks system construction	1-66	54 283		250
Environmental improvement	1-126	119 395		1 065
Statutory				
Inventory	1-126	10 995		120
Internal management and support	1-126	10 643		410
Statutory				37
Advisory bodies	1-128	1 684		
Sector total		197 000		1 882

---

1 Includes payment of $7.6 million ($0.4 million in 1983-1984) to the Fonds d'assurance-prêts agricoles et forestiers.

2 The change is due to an increase in Government contributions to the Farm Income Stabilization Insurance Fund as a result of the rise in premiums following the decline in prices for pork, butcher's meat and sugar beets.

3 Higher expenditure is the result of a sharp rise in reforestation activity.

4 Includes a subsidy of $11.7 million to Compagnie des bois de l'Est du Québec Inc. toward reorganization and consolidation of sawmills in the northern Gaspé and Matane-Matapédia regions as well as subsidies of $9.7 million toward the modernization of pulp and paper mills.

5 The change results from applying the program for recovery and support of the mining industry announced by the Government during the latter half of fiscal 1983-1984.

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
31 243		522		2	30 719	27 225
78 420	155	3 479		3	74 783	79 484
31 809		16 762	27		15 074[1]	8 405
131 254	906	14 362		374	115 612	118 469
8 167		1 481			6 686	7 639
90 020		23		101	89 896[2]	62 309
47 113	578	5 108		403	41 024	39 029
60					60	58
1 634		143			1 491	1 465
30 588	29	433		8	30 118	26 209
1 790		1 790				
16 568	75	561		78	15 854	14 958
			175		175	151
1 265		151			1 114	1 022
469 931	1 743	44 815	202	969	422 606	386 423
7 613	30	211		1	7 371	7 378
92 615	300	1 790		128	90 397[3]	67 582
31 915	124	995		4	30 792	38 154
41 297	906	7 388		3	33 000	38 414
22 405	74	315		14	22 002	19 869
48			31		79	7
1 957		281			1 676	1 629
1 830		89			1 741	1 595
50 737		1 619			49 118[4]	26 538
250 417	1 434	12 688	31	150	236 176	201 166
18 593	459	2 285		2	15 847	20 348
47 195		1 084		1	46 110[5]	16 840
7 598	69	38		2	7 489	8 479
73 386	528	3 407		5	69 446	45 667
54 533		3 304			51 229	53 612
120 460	740	10 333		3	109 384	91 516
						35
11 115	36	352		6	10 721	11 028
11 053	30	503		15	10 505	10 015
37		1	6		42	1
1 684		49			1 635	1 414
198 882	806	14 542	6	24	183 516	167 621

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
ECONOMIC AREA (cont'd)				
Sector: Energy				
Régie de l'électricité et du gaz	**1**-120	2 046		353
Studies, research and initiatives concerning energy	**1**-122			
Sector total		19 737		8 353
Sector: Maritime fisheries				
Development of maritime fisheries	**1**-84	41 689		3 987
Sector total		41 689		3 987
Sector: Wildlife				
Wildlife management	**1**-156	39 485	2 151	2 844
Statutory				42
Sector total		39 485	2 151	2 886
Total for the domain		1 017 681	28 062	65 161
Domain: Secondary Industries				
Sector: Secondary industries				
Development of external economic and trade relations	**1**-92	19 272		1 364
Statutory				39
Statistics, socioeconomic studies and research	**1**-134	8 162		40
Internal management and support	**1**-140	10 753		29
Société de développement industriel du Québec	**1**-140	105 328		
Development of manufacturing, commercial establishments and cooperatives	**1**-140	116 929	15 000	5 851
Statutory			1 560	73
Support for Government corporations and agencies	**1**-142	42 968		59 000
Statutory		15 730		
Science and technology	**1**-124	44 996	433	(354)
Statutory				28
Agence québécoise de valorisation industrielle de la recherche	**1**-124	11 041		
Statutory				
Sector total		375 179	16 993	66 070
Total for the domain		375 179	16 993	66 070
Domain: Services				
Sector: Tourism				
Tourist industry promotion and development	**1**-142, **1**-178	53 499	13 453	1 207
Statutory			2 033	
Sector total		53 499	15 486	1 207

[6] Includes a subsidy of $7.6 million to Gaz Métropolitain Inc.

[7] Includes additional subsidies to the Bell Helicopter division of Textron Canada Inc. and to Pétromont Inc. of $26.2 million and $14.8 million respectively.

[8] Includes a subsidy of $31.3 million to the Société du Palais des congrès de Montréal ($8.4 million in 1983-1984).

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
2 399	3	184			2 212	2 100
25 691	158	3 292		4	22 237[6]	14 058
28 090	161	3 476		4	24 449	16 158
45 676		1 676		5 187	38 813	29 194
45 676		1 676		5 187	38 813	29 194
44 480		671		20	43 789	40 746
42		1			41	
44 522		672		20	43 830	40 746
1 110 904	4 672	81 276	239	6 359	1 018 836	886 975
20 636	44	1 841		594	18 157	13 498
39					39	
8 202	275	298		2	7 627	7 259
10 782	225	307		3	10 247	8 447
105 328		28 253		2 292	74 783	64 701
137 780	150	17 534		1 219	118 877[7]	71 696
1 633			4 041		5 674	1 875
101 968		503			101 465	97 377
15 730					15 730	14 300
45 075	87	19 974		513	24 501	6 456
28					28	4 857
11 041				8 000	3 041	
						260
458 242	781	68 710	4 041	12 623	380 169	290 726
458 242	781	68 710	4 041	12 623	380 169	290 726
68 159	201	1 100		60	66 798[8]	40 000
2 033		314	1		1 720	2
70 192	201	1 414	1	60	68 518	40 002

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations +	Supplementary Appropriations & Special Warrants +	Transfers & Jurisdiction Changes +, (−)
ECONOMIC AREA (cont'd)				
Sector: Financial markets				
Inspector General of Financial Institutions	1-134	15 932		(53)
Statutory				48
Control, supervision and development of the securities trade	1-134	3 481		329
Statutory		128		
Sector total		19 541		324
Sector: Communications				
Policy development	1-98	9 387		80
Régie des services publics	1-98	2 431		(134)
Commission d'accès à l'information	1-98	1 905		
Sector total		13 723		(54)
Total for the domain		86 763	15 486	1 477
Domain: Human Resources				
Sector: Immigration				
Cultural communities and immigration	1-94	24 579	3 832	275
Statutory				5
Sector total		24 579	3 832	280
Sector: Labour relations and working conditions				
Labour relations and standards	1-186	7 715		21
Statutory		150		56
Financial assistance to the Commission de la santé et de la sécurité du travail	1-186	20 361		
Conseil des services essentiels	1-186			
Statutory		1 350		
Administration and internal management	1-188	7 038	521	194
Statutory			1 466	
Sector total		36 614	1 987	271
Sector: Manpower and employment				
Occupational training	1-162	21 181	190	10 067
Job protection and development	1-162	178 548	11 500	(86 020)
Statutory				
Financial assistance for Office de la construction placement activities	1-188	5 711		
Sector total		205 440	11 690	(75 953)
Total for the domain		266 633	17 509	(75 402)
Domain: Transportation				
Sector: Land transportation				
Land transportation systems	1-180	377 668		258
Statutory		400		
Commission des transports du Québec	1-180	9 184		(62)
Road construction	1-180	407 797		115
Road maintenance	1-182	437 359		40
Internal management and support	1-182	46 462	15 000	52
Statutory				
Sector total		1 278 870	15 000	403
Sector: Maritime and air transportation				
Maritime and air transportation	1-184	61 664		300
Statutory			100	
Sector total		61 664	100	300
Total for the domain		1 340 534	15 100	703
Area total		**3 086 790**	**93 150**	**58 009**

9 The change is due to a decline in allocations to temporary job creation programs such as "Retour au travail", "Bons d'emplois", "Chantiers Québec" and "Jeunes volontaires".

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
15 879	32	1 460		11	14 376	
48		4	10		54	13 011
3 810	19	23			3 768	3 283
128		18			110	110
19 865	51	1 505	10	11	18 308	16 404
9 467		477		16	8 974	5 798
2 297		455			1 842	2 014
1 905		539			1 366	618
13 669		1 471		16	12 182	8 430
103 726	252	4 390	11	87	99 008	64 836
28 686	34	933		19	27 700	24 142
5					5	1
28 691	34	933		19	27 705	24 143
7 736	115	722		2	6 897	7 122
206		96	170		280	534
20 361					20 361	21 130
1 350		217			1 133	870
7 753	72	728		27	6 926	5 097
1 466		456	10		1 020	
38 872	187	2 219	180	29	36 617	34 753
31 438		5 775			25 663	20 288
104 028		46 854			57 174[9]	106 873
			220		220	145
5 711		192			5 519	5 366
141 177		52 821	220		88 576	132 672
208 740	221	55 973	400	48	152 898	191 568
377 926	185	4 504		8	373 229	355 850
400		44			356	620
9 122	32	219			8 871	8 298
407 912		8 229		187	399 496	384 831
437 399		3 650		22	433 727	428 996
61 514	572	4 838		15	56 089	67 804
			39		39	
1 294 273	789	21 484	39	232	1 271 807	1 246 399
61 964	3 500	4 414		1	54 049	45 926
100		20			80	
62 064	3 500	4 434		1	54 129	45 926
1 356 337	4 289	25 918	39	233	1 325 936	1 292 325
3 237 949	**10 215**	**236 267**	**4 730**	**19 350**	**2 976 847**	**2 726 430**

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
EDUCATIONAL AND CULTURAL AREA				
Domain: Education				
Sector: Instruction				
Public elementary and secondary education	1-110	3 445 431		900
Statutory		199 605		
Public vocational college education	1-110	763 694		150
Statutory		33 539		
University education	1-112	1 023 948	3 485	
Statutory		1 200		
Adult education	1-112	188 303		1 566
Private schools	1-112	228 113		100
Statutory		31 654		
Fund for training researchers and concerted action	1-114	31 673		85
Teachers Pension Plan	1-166			
Statutory		477 858		
Sector total		6 425 018	3 485	2 801
Sector: Administration and services				
Société de radio-télévision du Québec (Radio-Québec)	1-98	56 855	900	
Administration	1-108	114 750	2 410	408
Statutory				
Consulting services	1-108	4 441		
Financial assistance to students	1-110			
Statutory				
School transportation	1-182	296 383		
Sector total		699 729	10 110	8 408
Total for the domain		7 124 747	13 595	11 209
Domain: Culture				
Sector: The arts, literature and cultural heritage				
Consulting agencies and internal management	1-60	19 152	1 969	1 735
Statutory		1 972		
Cultural development	1-60	49 387		7 417
Cultural institutions	1-60	20 293		336
Support and promotion of the arts, literature and museums	1-62	45 082	7 489	556
Statutory		8 435		
Charter of the French language	1-94	19 832		4
Sector total		164 153	9 458	10 048
Total for the domain		164 153	9 458	10 048

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10 $281 million for the 1982-1983 school year to be paid during fiscal 1984-1985 under budgetary policy was paid in advance in 1983-1984.

Authorized Appropriations	CHANGE			Investments, Loans Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
3 446 331	2 961	5 097		1 620	3 436 653[10]	3 903 765
199 605		11 539			188 066	163 979
763 844	750	58			763 036	747 664
33 539			14 017		47 556	41 626
1 027 433		3 168			1 024 265	996 207
1 200			485		1 685	
189 869	525	1 982			187 362	159 821
228 213		96			228 117	219 716
31 654		5 784			25 870	23 737
31 758					31 758	25 991
						96 236
477 858		19 824			458 034	296 074
6 431 304	4 236	47 548	14 502	1 620	6 392 402	6 674 816
57 755					57 755	54 565
117 568	33	1 044		29	116 462	105 651
			6		6	516
4 441		133			4 308	3 914
242 100		394		6 513	235 193	194 087
			206		206	
296 383		2 791			293 592	269 452
718 247	33	4 362	212	6 542	707 522	628 185
7 149 551	4 269	51 910	14 714	8 162	7 099 924	7 303 001
22 856	565	663		5	21 623	11 637
1 972			24		1 996	1 882
56 804	413	754		2	55 635	56 053
20 629	44	634		3	19 948	17 994
53 127	190	135			52 802	39 811
8 435			1 511		9 946	7 792
19 836	46	1 939		4	17 847	18 414
183 659	1 258	4 125	1 535	14	179 797	153 583
183 659	1 258	4 125	1 535	14	179 797	153 583

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+. (−)
EDUCATIONAL AND CULTURAL AREA (cont'd)				
Domain: Recreation				
Sector: Recreation				
Support to municipalities and recreational organizations	1-154	30 089		4 762
Promotion of socio-cultural activities	1-154	12 988		335
Outdoor facilities, parks and reserves	1-154	68 264	15 314	3 286
Statutory				
Promotion of physical activity and sports	1-154	14 017		100
Internal management and support	1-156	30 347	610	1 994
Statutory				33
Régie de la sécurité dans les sports	1-156	2 279		
Régie des installations olympiques	1-156	6 902		
Sector total		164 886	15 924	10 510
Total for the domain		164 886	15 924	10 510
Area total		**7 453 786**	**38 977**	**31 767**

Authorized Appropriations	CHANGE				Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations			1984-1985	1983-1984
	Suspension of Right to Commit	Other					
=	(−)	(−)	+		(−)	=	
34 851	230	333				34 288	27 200
13 323	100	91			1	13 131	12 282
86 864	36	600			117	86 111	93 159
			1			1	2
14 117		58				14 059	14 379
32 951	348	87			27	32 489	26 705
33			27			60	27
2 279		156			11	2 112	1 765
6 902						6 902	5 378
191 320	714	1 325	28		156	189 153	180 897
191 320	714	1 325	28		156	189 153	180 897
7 524 530	**6 241**	**57 360**	**16 277**		**8 332**	**7 468 874**	**7 637 481**

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
SOCIAL AREA				
Domain: Income Security				
Sector: Income security plans				
Compensation to victims of crimes	1-152			
Statutory		11 612	963	
Family allowances	1-158			
Statutory		203 204		
Maternity benefits	1-160	9 530		
Social Aid benefits	1-160	2 047 915		13 317
Statutory				
Health care assistance	1-160	113 333	9 499	
Income security for Cree hunters and trappers	1-160	11 269	900	
Work Income Supplement and administration of logirente	1-174	23 618	3 383	
Refunds to certain self-employed workers of part of their Québec Pension Plan contributions	1-174			
Statutory		442		
Sector total		2 420 923	14 745	13 317
Sector: Administration and services				
Administration and management	1-158	116 803	1 000	22 503
Statutory				46
Delegated administration of income security programs	1-158	34 264	2 867	
Administration and management of the Commission des affaires sociales	1-158	4 419		
Sector total		155 486	3 867	22 549
Total for the domain		2 576 409	18 612	35 866
Domain: Health and Social Adaptation				
Sector: Prevention and improvement				
Local Community Services Centres	1-70	295 381	2 434	2 109
Statutory		18 247		
Support for volunteer agencies	1-70	17 737		588
Social environment protection	1-126	9 352		250
Sector total		340 717	2 434	2 947
Sector: Health recovery				
Short-term and psychiatric hospital centre services	1-70	2 466 879	65 099	33 612
Statutory		963 530	2 207	
Health Insurance Plan	1-168			
Statutory		1 477 946	4 510	
Sector total		4 908 355	71 816	33 612
Sector: Social rehabilitation				
Social Services Centres	1-72	638	408	
Statutory		14 078		
Lodging and extended care services	1-72	838 411	9 208	6 864
Statutory		59 713		
Rehabilitation centre services	1-72	533 465	4 752	990
Statutory		30 357		
Citizen relations and the Office des personnes handicapées du Québec	1-104	27 279	8 802	61
Statutory				35
Sector total		1 773 511	23 400	8 358

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
12 575			87		12 662	12 346
203 204		4 365	1 111		199 950	194 490
9 530		196			9 334	8 906
2 061 232		50 647		4	2 010 581	1 836 287
			433		433	223
122 832		4 018			118 814	107 987
12 169		550			11 619	10 767
27 001		1 259			25 742	21 746
442			13		455	606
2 448 985		61 035	1 644	4	2 389 590	2 193 358
140 306	1 813	8 378		135	129 980	106 821
46					46	
37 131		1 111			36 020	33 779
4 419	15	73		1	4 330	3 859
181 902	1 828	9 562		136	170 376	144 459
2 630 887	1 828	70 597	1 644	140	2 559 966	2 337 817
299 924	1 204	593			298 127	287 015
18 247		7 660			10 587	9 245
18 325					18 325	13 681
9 602		336		5	9 261	9 491
346 098	1 204	8 589		5	336 300	319 432
2 565 590		7 702			2 557 888	2 391 593
965 737			19 906		985 643	952 980
1 482 456		45 089	19 143		1 456 510	1 356 593
5 013 783		52 791	39 049		5 000 041	4 701 166
271 254	4 143	213			266 898	266 071
14 078		2 940			11 138	10 313
854 483		2 798			851 685	819 741
59 713		3 121			56 592	25 445
539 207		2 695			536 512	514 467
30 357		10 914			19 443	18 052
36 142	50	2 635		3	33 454	26 758
35					35	
1 805 269	4 193	25 316		3	1 775 757	1 680 847

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
SOCIAL AREA (cont'd)				
Sector: Administration and services				
Research coordination	1-74	21 359		
Regional and national coordination	1-74	64 738	7 174	5 214
Statutory		1 668		
Administration and management	1-76	51 142	450	1 488
Statutory				20
Administration and management of the Office des services de garde à l'enfance	1-102	58 956		
Sector total		197 863	7 624	6 722
Total for the domain		7 220 446	105 274	51 639
Domain: Housing				
Sector: Housing				
Administration	1-136	3 142		153
Statutory				
Société d'habitation du Québec	1-136	274 557	3 000	22 484
Statutory		1 812		66
Landlord-tenant conciliation	1-136	11 002		(10)
Sector total		290 513	3 000	22 693
Total for the domain		290 513	3 000	22 693
Area total		**10 087 368**	**126 886**	**110 198**
GOVERNMENTAL AND ADMINISTRATIVE AREA				
Domain: Political Institutions				
Sector: National Assembly				
General secretariat	1-86	156		6
Statutory		26 668	486	
Legislative services	1-86	462		
Statutory		4 840		
Information	1-86	1 415		43
Statutory		5 332	80	
Internal management and support	1-88	6 514		3
Statutory		774	3 534	
Office of the National Assembly	1-88	295		(49)
Statutory				
The Public Protector	1-88	1 878		
Statutory				
The Auditor-General	1-88	7 481		
Electoral system administration	1-90			
Statutory		30 986		
Sector total		86 801	4 100	3

11 The census taken in the autumn of 1984 and four by-elections explain the increase in expenditure.

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
21 359		1			21 358	17 841
77 126		184			76 942	62 480
1 668			30		1 698	1 323
53 080		635		14	52 431	48 099
20			10		30	
58 956	249	5 096		21	53 590	47 621
212 209	249	5 916	40	35	206 049	177 364
7 377 359	5 646	92 612	39 089	43	7 318 147	6 878 809
3 295		187		2	3 106	2 878
			145		145	
300 041	600	7 304		12	292 125	246 930
1 878		247			1 631	1 687
10 992	64	1 214		1	9 713	10 135
316 206	664	8 952	145	15	306 720	261 630
316 206	664	8 952	145	15	306 720	261 630
10 324 452	**8 138**	**172 161**	**40 878**	**198**	**10 184 833**	**9 478 256**
162		6			156	3 229
27 154		437		22	26 695	20 929
462		49			413	
4 840		213			4 627	4 735
1 458		166			1 292	783
5 412		989			4 423	5 199
6 517		436			6 081	3 880
4 308		1 927			2 381	753
246		29			217	
						148
1 878		86		1	1 791	1 316
			50		50	
7 481	3	228		3	7 247	6 169
30 986		1 442		4	29 540[11]	11 423
90 904	3	6 008	50	30	84 913	58 564

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

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(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+. (-)
GOVERNMENTAL AND ADMINISTRATIVE AREA (cont'd)				
Sector: The Executive				
Lieutenant-Governor's office	1-100	312		260
Support services for the Premier and the Conseil exécutif	1-100	22 951	4 608	1 978
Statutory		901	115	
Sector total		24 164	4 723	2 238
Sector: The Judiciary				
Formulation of decisions	1-144	8 267		25
Statutory		17 644		
Administrative support for judicial activity	1-144	67 500	475	400
Inquiries into deaths and fires	1-144	1 918		
Protection of human rights and freedoms	1-144	6 730		(50)
Statutory				
Assistance to persons brought before the courts	1-146	57 916	1 824	
Administration	1-146	32 342	325	274
Statutory		235		
Sector total		192 552	2 624	649
Sector: Municipal management				
Municipal land development	1-64	18 382		9 932
Administrative and financial assistance and supervision	1-64	42 840		742
Real estate assessment	1-64	313 112		97
General administration	1-66	7 403		(56)
Institutional assistance and municipal land restructuring	1-66	12 528		10
Sector total		394 265		10 725
Total for the domain		697 782	11 447	13 615
Domain: Central Administration				
Sector: Personnel management				
Commission de la fonction publique	1-164	1 909		
Office des ressources humaines	1-164	6 832		242
Statutory		12 688		(550)
The Government's contributions as employer	1-164			
Statutory		141 582	5 132	
Pension plans and group life insurance for public servants and employees	1-166	21 938		
Statutory		287 838		
Sector total		472 787	5 132	(308)

12 Includes $5 million for the new program to revitalize downtown and core areas of cities.

13 The change is due to a decrease $23.2 million toward the program of municipal initiatives for employment which ended in October 1984 and $4 million paid in advance during 1983-1984 for transfer payments.

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(−)	(−)	+	(−)	=	
572		29			543	470
29 537	222	1 452		40	27 823	18 593
1 016		55	66		1 027	880
31 125	222	1 536	66	40	29 393	19 943
8 292		302			7 990	7 244
17 644			1 672	1	19 315	18 063
68 375		2 075		743	65 557	62 652
1 918		22			1 896	1 754
6 680		541		7	6 132	5 337
						205
59 740		172			59 568	59 609
32 941	648	3 264		30	28 999	21 994
235			87		322	278
195 825	648	6 376	1 759	781	189 779	177 136
28 314		5 632			22 682[12]	13 984
43 582		6 070		200	37 312[13]	76 299
313 209	379	27 767		1	285 062	273 385
7 347		700		3	6 644	6 001
12 538		670		6	11 862	10 198
404 990	379	40 839		210	363 562	379 867
722 844	1 252	54 759	1 875	1 061	667 647	635 510
1 909		336			1 573	1 477
7 074	27	785		2	6 260	16 603
12 138	40	2 521		3	9 574	
						134 913
146 714		174			146 540	3 451
21 938	33	3 817		3	18 085	54 218
287 838		5 042	2 493		285 289	212 492
477 611	100	12 675	2 493	8	467 321	423 154

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

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(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
GOVERNMENTAL AND ADMINISTRATIVE AREA (cont'd)				
Sector: Financial management				
Budget management and administrative policy	**1**-106	10 323		(107)
Statutory		4 726		(144)
Economic and fiscal policy studies	**1**-130	2 367		180
Treasury and public debt management	**1**-130	5 371		26 371
Statutory		2 314 600	127 679	
Government accounting	**1**-130	22 905		(18)
Contingency Fund	**1**-132	267 165	33 700	(276 335)
Internal management and support	**1**-132	3 437	430	615
Tax administration	**1**-174	161 527		(94)
Statutory		48 660	4 274	5
Sector total		2 841 081	166 083	(249 527)
Sector: Support services				
Internal management and support	**1**-96	27 660	343	144
Statutory				27
Government publications and information	**1**-96	24 823	3 510	5 681
Central data-processing office	**1**-96	21 509	405	11
Government communications networks and facilities	**1**-96	55 485	4 903	70
Government legal services	**1**-148	14 951		178
Statutory				
Legislative affairs	**1**-148	5 963		(50)
Purchasing	**1**-164	14 084		40
Government air service	**1**-184	14 489		1 276
Allocation of space and equipment	**1**-190	134 457		(137)
Statutory				22
Building operations	**1**-190	84 398		(276)
Internal management and support	**1**-190	6 812		(40)
Statutory				
Société immobilière du Québec	**1**-68, **1**-192			
Statutory			122 235	
Sector total		404 631	131 396	6 946
Sector: Statistics, planning and coordination				
Financial assistance to the Société d'aménagement de l'Outaouais	**1**-66	5 118	370	
Coordination of economic and regional development and regional development initiatives	**1**-102	29 341	5 000	12 273
Regional planning and development, consultation and OPDQ administration	**1**-102	11 065	1 415	2 087
Land inventory and survey	**1**-118	13 448		145
Statutory				37
Sector total		58 972	6 785	14 542
Total for the domain		3 777 471	309 396	(228 347)
Domain: Intergovernmental Relations				
Sector: Intergovernmental Relations				
Canadian affairs	**1**-104, **1**-170	4 592		1 306
International affairs	**1**-170	41 217	1 702	285
Office Franco-Québécois pour la Jeunesse	**1**-170	2 017		
Internal management and support	**1**-172	7 358	360	23
Sector total		55 184	2 062	1 614
Total for the domain		55 184	2 062	1 614

14 Includes grants of $26.3 million ($282.5 million in 1983-1984) paid to agencies of the Social Affairs and Education networks toward the repayment of principal and interest on long-term borrowings for operations.

15 Interest earnings reimbursed were subtracted from revenue in 1984-1985 while previously they were charged to expenditure.

16 The decrease is due to the creation of the Revolving Fund for Government Air Service during fiscal 1984-1985.

17 See Note 4 to the Financial Statements, page **4**-5.

18 The change results from a subsidy of $11.7 million to the Société during fiscal 1983-1984 to repay a short-term borrowing for capital expenditure.

Authorized Appropriations	CHANGE			Investments, Loans & Advances	EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations		1984-1985	1983-1984
	Suspension of Right to Commit	Other				
=	(-)	(-)	+	(-)	=	
10 216	5	978		1	9 232	12 273
4 582		1 063		6	3 513	1
2 547		37			2 510	2 026
31 742		120		1	31 621[14]	286 945
2 442 279		25 718	4 309	3	2 420 867	2 031 007
22 887	605	596		2	21 684	21 147
24 530		24 530				
4 482	20	113		1	4 348	3 463
161 433	410	5 788		108	155 127	145 660
52 939		12 679	6 588		46 848[15]	69 631
2 757 637	1 040	71 622	10 897	122	2 695 750	2 572 153
28 147	34	536		4	27 573	26 383
27					27	
34 014		1 490		1 278	31 246	33 315
21 925	328	2 217		3	19 377	16 600
60 458	160	1 414		1	58 883	55 107
15 129		748		12	14 369	12 912
5 913		766		1	5 146	5 444
14 124	7	171		8 503	5 443	4 922
15 765		1 688		3 007	11 070[16]	16 586
134 320	161	64 699			69 460	169 884
22		21	35		36	332
84 122	397	44 011			39 714	85 765
6 772	66	3 832			2 874 [17]	6 553
			2		2	6
122 235					122 235	
542 973	1 153	121 593	37	12 809	407 455	433 809
5 488					5 488[18]	16 788
46 614	283	2 290			44 041	35 453
14 567		1 606		3	12 958	12 239
13 593		93		3	13 497	12 920
37					37	
80 299	283	3 989		6	76 021	77 400
3 858 520	2 576	209 879	13 427	12 945	3 646 547	3 506 516
5 898		367		23	5 508	4 121
43 204	158	214		716	42 116	36 000
2 017					2 017	2 279
7 741	99	485		5	7 152	6 846
58 860	257	1 066		744	56 793	49 246
58 860	257	1 066		744	56 793	49 246

APPROPRIATIONS, EXPENDITURE AND CHANGE BY AREA, DOMAIN, SECTOR AND PROGRAM

fiscal year ended March 31, 1985

(in thousands of dollars)

	Program Details page	Initial Appropriations	Supplementary Appropriations & Special Warrants	Transfers & Jurisdiction Changes
		+	+	+, (−)
GOVERNMENTAL AND ADMINISTRATIVE AREA (cont'd)				
Domain: Protection of persons and property				
Sector: Legal supervision of the socio-economic framework				
Promotion of women's rights	1-102	3 836	676	607
Organization and regulation of the professions	1-114	2 778		
Public land management	1-120	6 638		3
Consumer protection	1-138	9 361	440	250
Building contractors' qualification	1-138	3 793		303
Official registration	1-146	13 810		230
Liquor permit control	1-146	3 556		
Control of games of chance and races	1-176	3 057		
Statutory		15		
Sector total		46 844	1 116	1 393
Sector: Litigation				
Criminal prosecutions	1-148	16 974		400
Statutory		1 094		
Sector total		18 068		400
Sector: Public safety				
Fire safety	1-66	1 989		
Safety in buildings and public places	1-138	24 335		448
Statutory				
Public safety	1-150	20 339	722	1 308
Statutory		2 208	108	27
Standardization and Supervision of police operations	1-150	3 153		60
Sûreté du Québec	1-150	298 811	8 100	8 122
Civil protection	1-150	3 562		1 124
Statutory			5 148	
Sector total		354 397	13 930	11 089
Sector: Penal institutions				
Custody of prisoners and rehabilitation of offenders	1-148	96 560	3 086	262
Sector total		96 560	3 086	262
Total for the domain		515 869	18 132	13 144
Area total		**5 046 306**	**341 037**	**(199 974)**
TOTAL FOR ALL AREAS		**25 674 250**	**600 050**	**0**
Appropriations voted		19 175 173	318 568	0
Statutory appropriations		6 499 077	281 482	0
		25 674 250	**600 050**	**0**

Authorized Appropriations	CHANGE				EXPENDITURE	
	Unexpended Appropriations		Overexpended Statutory Appropriations	Investments, Loans & Advances		
	Suspension of Right to Commit	Other			1984-1985	1983-1984
=	(−)	(−)	+	(−)	=	
5 119	17	588		3	4 511	3 466
2 778	5	253			2 520	2 328
6 641		264		1	6 376	6 265
10 051	36	403		3	9 609	8 910
4 096	1	124		3	3 968	3 585
14 040		807		3	13 230	12 847
3 556		144		1	3 411	3 601
3 057		21		1	3 035	2 698
15		13			2	6
49 353	59	2 617		15	46 662	43 706
17 374		509		1	16 864	14 998
1 094		202			892	1 518
18 468		711		1	17 756	16 516
1 989	85	215			1 689	1 679
24 783	40	575		8	24 160	22 834
			18		18	27
22 369		336		9	22 024	19 288
2 343		49	2		2 296	2 446
3 213		182			3 031	3 286
315 033	480	1 707		234	312 612	281 672
4 686		373		2	4 311	2 874
5 000			1 992	4	6 988	2 127
379 416	605	3 437	2 012	257	377 129	336 233
99 908		468		29	99 411	93 620
99 908		468		29	99 411	93 620
547 145	664	7 233	2 012	302	540 958	490 075
5 187 369	**4 749**	**272 937**	**17 314**	**15 052**	**4 911 945**	**4 681 347**
26 274 300	**29 343**	**738 725**	**79 199**	**42 932**	**25 542 499**	**24 523 514**
19 493 741	29 303	553 404		42 889	18 868 145	18 964 443
6 780 559	40	185 321	79 199	43	6 674 354	5 559 071
26 274 300	**29 343**	**738 725**	**79 199**	**42 932**	**25 542 499**	**24 523 514**

LISTING AND DEFINITION OF EXPENDITURE CATEGORIES AND SUPERCATEGORIES

AS DEFINED BY THE CONSEIL DU TRESOR AND OUTLINED ON PAGES V AND VI OF THE 1984-1985 ESTIMATES

LIST OF EXPENDITURE CATEGORIES

Full item	**Short title**
1 - Wages, salaries and allowances	Salaries
2 - Other remuneration	Other remuneration
3 - Transportation and communications services	Communications
4 - Professional, administrative and other services	Services
5 - Maintenance and repairs	Maintenance
6 - Rent	Rent
7 - Supplies and materials	Supplies
8 - Material and equipment	Equipment
9 - Land, buildings and engineering works (fixed assets)	Fixed assets
10 - Transfer payments	Transfer
11 - Other expenditure	Other expenditure
12 - Debt service	Debt service

DEFINITION OF EXPENDITURE CATEGORIES

1 — Wages, salaries and allowances

This category covers regular earnings, overtime pay and certain other indemnities paid directly by the Government to permanent employees in the public sector. Also included are the salaries and indemnities paid to Members of the National Assembly, to ministers, to judges and to members of the Sûreté du Québec, as well as fringe benefits and other contributions of the Government as employer.

2 — Other remuneration

This category covers regular earnings, overtime pay and certain other indemnities paid directly by the Government to casual employees, students, seasonal employees and supernumeraries in the pubic sector, as well as fringe benefits and other contributions of the Government as employer.

3 — Transportation and communications services

This category covers travel expenses for individuals, courrier and postal service charges, as well as the cost of communications, advertising and information.

4 — Professional, administrative and other services

This category covers the cost of: (a) professional and administrative services; (b) fees and expenses for members of juries, committees and commissions; (c) insurance and compensation; (d) taxes and Government services; and (e) miscellaneous services.

5 — Maintenance and repairs

This category covers the maintenance and repair of material, equipment and fixed assets under the terms of a contract, as well as certain work on agricultural or forest land relating to maintenance.

6 — Rent

This category covers the rental of buildings as well as that of material and equipment.

7 — Supplies and materials

This category covers the purchase of consumer goods.

8 — Material and equipment

This category covers the purchase of durable goods.

9 — Land, buildings and engineering works (fixed assets)

This category covers the purchase and alteration of existing structures as well as contracts for the acquisition of new ones. The cost of alterations to a standing structure is excluded when under $25 000.

10 — Transfer payments

This category covers payments made to individuals, corporations and institutions where these are not as consideration for goods or services provided to the Government.

11 — Other expenditure

This category is provided for expenditure which cannot be included under another category.

12 — Debt service

This category covers interest and other charges on Government borrowings.

LISTING OF EXPENDITURE SUPERCATEGORIES

Item
Operating — Staff
Operating — Other
Capital — Staff
Capital — Other
Transfer

DEFINITION OF EXPENDITURE SUPERCATEGORIES

Operating — Staff

This supercategory is comprised of categories 1 "Wages, salaries and allowances" and 2 "Other remuneration".

Operating — Other

This supercategory is comprised of categories 3 "Transportation and communications services", 4 "Professional, administrative and other services", 5 "Maintenance and repairs", 6 "Rent", 7 "Materials and supplies", 8 "Material and equipment" where the unit cost is less than $1 000, 11 "Other expenditure" and 12 "Debt service". Except in the case of category 12 "Debt service", the supercategory covers the Government's current operating expenditure on goods and services.

Capital — Staff

This supercategory is comprised of categories 1 "Wages, salaries and allowances" and 2 "Other remuneration".

Capital — Other

This supercategory is mainly comprised of categories 8 "Material and equipment" where the unit cost is $1 000 or more, and 9 "Land, buildings and engineering works (fixed assets)". Also included are categories 3 "Transportation and communications services", 4 "Professional, administrative and other services", 6 "Rent", 7 "Materials and supplies", and 11 "Other expenditure" for construction or renovation work under Government control.

Transfer

This supercategory covers only category 10 "Transfer payments" because of the sums under consideration.

INVESTMENTS, LOANS AND ADVANCES

The item covers payments to be made for the acquisition of certain assets. Included are capital contributions and advances to Government corporations, advances for creating or operating revolving or local funds as well as loans to municipalities, non-profit organizations and natural or artificial persons in the private sector.

1-30

SUMMARY OF EXPENDITURE BY DEPARTMENT AND BY SUPERCATEGORY AND CATEGORY

fiscal year ended March 31, 1985

(in thousands of dollars)

Supercategories Department		Operating and Capital					
		Staff			Other expenditure		
		Salaries	Other remuneration	Total — Staff	Communications	Services	Maintenance
1 Affaires culturelles	F	28 664	6 134	34 798	3 794	10 607	637
	C					74	
2 Affaires municipales	F	18 716	1 793	20 509	1 602	2 696	81
	C						
3 Affaires sociales	F	40 536	840	41 376	3 208	4 173	236
	C						
4 Agriculture, Pêcheries et Alimentation	F	97 708	16 287	113 995	9 909	12 093	1 534
	C				3	408	
5 National Assembly	F	43 555	4 348	47 903	3 960	2 975	513
	C					4	
6 Commerce extérieur	F	7 438	207	7 645	2 753	1 953	19
	C						
7 Communautés culturelles et Immigration	F	26 239	5 534	31 773	1 479	3 568	115
	C						
8 Communications	F	37 303	2 952	40 255	79 658	4 506	2 117
	C						
9 Conseil exécutif	F	26 933	9 058	35 991	4 016	5 369	188
	C						
10 Conseil du trésor	F	10 266	312	10 578	446	848	51
	C						
11 Éducation	F	68 841	7 227	76 068	7 539	19 539	747
	C						
12 Énergie et Ressources	F	75 167	32 220	107 387	7 849	39 411	2 266
	C	5	922	927	91	766	
13 Enseignement supérieur, Science et Technologie	F	2 837	670	3 507	441	1 017	4
	C						
14 Environnement	F	33 909	5 644	39 553	4 216	7 132	550
	C		140	140	84	584	
15 Finances	F	48 843	2 096	50 939	1 862	8 316	285
	C						
16 Habitation et Protection du consommateur	F	51 291	6 223	57 514	4 110	5 901	279
	C						
17 Industrie et Commerce	F	35 959	4 864	40 823	8 541	3 534	1 712
	C						
18 Justice	F	499 215	19 071	518 286	17 120	30 584	4 683
	C						
19 Loisir, Chasse et Pêche	F	65 081	25 818	90 899	6 124	8 932	3 179
	C		1 864	1 864	82	1 370	
20 Main-d'oeuvre et Sécurité du revenu	F	83 554	27 689	111 243	6 322	37 643	811
	C						
21 Bodies under the authority of the Minister responsible for Administration	F	446 548	15 387	461 935	766	1 941	149
	C						
22 Régie de l'assurance-maladie du Québec	F						
	C						
23 Relations internationales	F	17 701	1 272	18 973	8 233	8 658	186
	C						
24 Revenu	F	106 248	22 785	129 033	10 198	17 610	1 346
	C						
25 Tourisme	F	2 718	960	3 678	4 968	1 112	686
	C						
26 Transports	F	154 118	39 569	193 687	6 567	13 408	78 056
	C	59 891	19 479	79 370	5 756	15 224	
27 Travail	F	11 212	671	11 883	1 371	1 822	56
	C						
28 Travaux publics et Approvisionnement	F	19 243	1 173	20 416	1 306	8 155	14 248
	C					1 029	
	F	2 059 843	260 804	2 320 647	208 358	263 503	114 734
	C	59 896	22 405	82 301	6 016	19 459	
		2 119 739	**283 209**	**2 402 948**	**214 374**	**282 962**	**114 734**

F — Supercategory: Operating
C — Supercategory: Capital
* Includes $2 416 004 182 in debt service by the ministère des Finances

		Operating and Capital							Transfer		
		Rent	Supplies	Equipment	Fixed Assets	Other Expenditure	Total — Other Expenditure	Total — Staff & Other Expenditure		Total	
1	F	449	1 958	336		679	18 460	53 258	106 541	159 799	1
	C			646	878	553	2 151	2 151		2 151	
2	F	204	693	57		17	5 350	25 859	479 378	505 237	2
	C			481			481	481		481	
3	F	228	2 182	204		117	10 348	51 724	5 712 836	5 764 560	3
	C			737			737	737		737	
4	F	2 210	7 932	1 066		984	35 728	149 723	303 519	453 242	4
	C		45	4 296	3 425		8 177	8 177		8 177	
5	F	2 594	2 169	400		20 796	33 407	81 310	1 095	82 405	5
	C			995	1 484	25	2 508	2 508		2 508	
6	F	56	276	100		215	5 372	13 017	5 050	18 067	6
	C			129			129	129		129	
7	F	286	671	136		65	6 320	38 093	7 135	45 228	7
	C			324			324	324		324	
8	F	6 988	2 490	589		269	96 617	136 872	65 649	202 521	8
	C			3 865	657		4 522	4 522		4 522	
9	F	423	2 204	580		74	12 854	48 845	127 490	176 335	9
	C			1 158	786		1 944	1 944		1 944	
10	F	207	320	48		31	1 951	12 529		12 529	10
	C			216			216	216		216	
11	F	4 190	2 678	315		690	35 698	111 766	6 178 779	6 290 545	11
	C			2 518			2 518	2 518		2 518	
12	F	9 513	28 777	2 617		4 493	94 926	202 313	130 739	333 052	12
	C	2 786	1 265	6 595	4 452	47	16 002	16 929		16 929	
13	F	52	170	156		6	1 846	5 353	22 103	27 456	13
	C			114			114	114		114	
14	F	671	2 731	666		218	16 184	55 737	76 122	131 859	14
	C	25	40	1 228	7 565	23	9 549	9 689		9 689	
15	F	454	1 412	177		2 416 106*	2 428 612	2 479 551	26 455	2 506 006	15
	C			959			959	959		959	
16	F	402	1 664	413		315	13 084	70 598	273 416	344 014	16
	C			461			461	461		461	
17	F	637	2 670	330		9 177	26 601	67 424	299 845	367 269	17
	C			799			799	799		799	
18	F	13 558	23 681	2 544		2 668	94 838	613 124	82 913	696 037	18
	C			10 988		1	10 989	10 989		10 989	
19	F	3 254	11 931	1 044		392	34 856	125 755	85 334	211 089	19
	C	1 478	1 973	3 826	10 934	367	20 030	21 894		21 894	
20	F	2 898	2 608	2 532		3 707	56 521	167 764	2 435 093	2 602 857	20
	C			1 307			1 307	1 307		1 307	
21	F	187	979	110		281	4 413	466 348	463 852	930 200	21
	C			598			598	598		598	
22	F								1 456 510	1 456 510	22
	C										
23	F	955	1 103	251		933	20 319	39 292	16 528	55 820	23
	C		6	653		17	676	676		676	
24	F	3 430	5 957	660		33 800	73 001	202 034	25 539	227 573	24
	C			3 636			3 636	3 636		3 636	
25	F	115	1 263	293		90	8 527	12 205	14 041	26 246	25
	C			339	641		980	980		980	
26	F	17 807	110 286	1 391		585	228 100	421 787	732 158	1 153 945	26
	C	18 024	38 007	16 325	299 781	4 166	397 283	476 653		476 653	
27	F	151	393	131		22	3 946	15 829	26 089	41 918	27
	C			218			218	218		218	
28	F	49 176	11 260	988		211	85 344	105 760	38 566	144 326	28
	C		42	566	4 608		6 245	6 245		6 245	
	F	121 095	230 458	18 134		2 496 941	3 453 223	5 773 870	19 192 775	24 966 645	
	C	22 313	41 378	63 977	335 211	5 199	493 553	575 854		575 854	
		143 408	**271 836**	**82 111**	**335 211**	**2 502 140**	**3 946 776**	**6 349 724**	**19 192 775**	**25 542 499**	

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
AFFAIRES CULTURELLES		
Duties and Permits		
Other		
Analysis of films and cinematographic advertising	212	188
	212	188
Miscellaneous Revenue		
Sale of goods and services		
Rental of land and buildings	401	321
Miscellaneous	62	64
	463	385
Fines and forfeitures		
Miscellaneous	1	1
	1	1
Recovered		
Prior years' subsidies	39	557
Miscellaneous	41	68
	80	625
	544	1 011
Own-source Revenue	756	1 199
Government of Canada Transfers		
Other programs		
Assistance to associated museums	611	427
	611	427
	1 367	1 626
AFFAIRES MUNICIPALES		
Duties and Permits		
Other duties and permits		
Real estate assessment review	567	223
	567	223
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	(16)	
	(16)	

	1984-1985	1983-1984
Interest		
Bonds and notes	1 208	1 272
	1 208	1 272
Recovered		
Prior years' subsidies	404	402
Miscellaneous	4	33
	408	435
	1 600	1 707
Own-source Revenue	2 167	1 930
Government of Canada Transfers		
Other programs		
Community equipment		8 319
		8 319
	2 167	10 249
AFFAIRES SOCIALES		
Duties and Permits		
Other		
Private hospitals and other institutions	298	298
	298	298
Miscellaneous Revenue		
Sale of goods and services		
Third-party liability — interns	1 730	1 851
Third-party liability — externs	133	107
Hospitalization insurance — foreigners	133	92
Population statistics	34	53
Miscellaneous		(11)
	2 030	2 092
Interest		
Miscellaneous	2	2
	2	2
Recovered		
Other expenditure		
Prior years' subsidies	744	191
Prior years' research grants	9	(63)
Prior years' operating subsidies to establishments of the Social Affairs network	102	1 254
Federal sales tax	28	89
Miscellaneous	30	47
	913	1 518
	2 945	3 612
Own-source Revenue	3 243	3 910

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
AFFAIRES SOCIALES (cont'd)		
Governement of Canada Transfers		
Other programs		
Capital spending — Centre hospitalier Côte-des-Neiges	5 144	1 383
Miscellaneous		26
	5 144	1 409
	8 387	5 319
AGRICULTURE, PÊCHERIES ET ALIMENTATION		
Duties and Permits		
Motor vehicles		
Miscellaneous	21	22
	21	22
Other		
Commercial fishing	62	70
Miscellaneous	86	69
	148	139
	169	161
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	71	60
Livestock	133	100
Farm produce	251	285
Sperm	75	52
Land and buildings	258	116
Rental of land and buildings	298	279
Rental of refrigerated warehouses	1 566	1 221
Marine products selection	569	
Slipway	114	100
Rental of personnel services	3	(195)
Recovered from third parties	280	3
Land titles	69	1
Other assistance to farmers	483	385
Inquiries and hearings	82	49
Miscellaneous	150	143
	4 402	2 599
Interest		
Loans	131	
Sale of land and buildings	4	90
Accounts receivable	56	93
Loans to fishermen	559	237
Miscellaneous	9	13
	759	433

	1984-1985	1983-1984
Fines and forfeitures		
Miscellaneous	39	15
	39	15
Recovered		
Other expenditure	278	154
Prior years' subsidies	475	924
Wages and salaries — occupational accidents	181	166
Miscellaneous	45	6
	979	1 250
	6 179	4 297
Own-source Revenue	6 348	4 458
Government of Canada Transfers		
Other programs		
Crop insurance	10 668	8 211
Farm labour	378	324
Miscellaneous	24	28
	11 070	8 563
	17 418	13 021

NATIONAL ASSEMBLY

Miscellaneous Revenue

	1984-1985	1983-1984
Sale of goods and services		
Le Parlementaire restaurant	520	586
Le Mini-Débat restaurant	71	74
Miscellaneous	163	162
	754	822
Interest		
Miscellaneous	1	1
	1	1
Fines and forfeitures		
Miscellaneous	1	1
	1	1
Recovered		
Wages and salaries — occupational accidents	60	22
Miscellaneous	27	41
	87	63

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
NATIONAL ASSEMBLY (cont'd)		
Own-source Revenue	843	887
	843	887
COMMERCE EXTÉRIEUR		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	3	19
	3	19
Interest		
Miscellaneous	1	
	1	
Recovered		
Prior years' subsidies	598	
Miscellaneous	33	12
	631	12
Own-source Revenue	635	31
	635	31
COMMUNAUTÉS CULTURELLES ET IMMIGRATION		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	24	10
	24	10
Recovered		
Prior years' expenditure	51	14
Miscellaneous	17	43
	68	57
	92	67
Own-source Revenue	92	67
Government of Canada Transfers		
Other programs		
Citizenship preparation course	1 163	921
Miscellaneous	31	31
	1 194	952
	1 286	1 019

	1984-1985	1983-1984
COMMUNICATIONS		
Duties and Permits		
Other		
Telephone service operations	1 060	1 022
Miscellaneous	5	20
	1 065	1 042
Miscellaneous Revenue		
Sale of goods and services		
Electronic data processing	19	106
Media placement services	(1)	864
Revolving Fund for Government Publications:		
Net revenue	323	2 875
Publication inventories transferred to the Fund		1 327
Revolving Fund for Copy Services:		
Inventories and equipment transferred to the Fund	1 211	
Support services	2 643	
Net revenue	43	
Miscellaneous	87	56
	4 325	5 228
Recovered		
Other expenditure	47	63
Data-processing services	127	135
Miscellaneous	69	51
	243	249
	4 568	5 477
Own-source Revenue	5 633	6 519
CONSEIL EXÉCUTIF		
Duties and Permits		
Other		
Miscellaneous		3
		3
Miscellaneous Revenue		
Sale of goods and services		
Hising of personnel services	407	251
Recovered from third parties		1 200
Miscellaneous	2	6
	409	1 457
Interest		
Loans to municipalities and municipal bodies	4 697	4 775
Miscellaneous	64	83
	4 761	4 858

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
CONSEIL EXÉCUTIF (cont'd)		
Recovered		
Other expenditure	211	2
Prior years' subsidies	111	202
Miscellaneous	45	11
	367	215
	5 537	6 530
Own-source Revenue	5 537	6 533
Government of Canada Transfers		
Other programs		
Transportation development	[1]	19 348
Industrial infrastructure	9 652	7 930
Access to forest resources	8 396[2]	42 847
Agricultural development	1 021	2 480
Parc industriel et commercial aéroportuaire de Mirabel (PICA)		51
Development of tourism	3 710	9 256
Water purification		1 100
Société interport de Québec	626	881
Northern Québec Agreement	13 200	13 000
Miscellaneous		39
	36 605	96 932
	42 142	103 465
CONSEIL DU TRÉSOR		
Miscellaneous Revenue		
Sale of goods and services		
Absences for union activities	2 950	2 779
Miscellaneous	7	3
	2 957	2 782
Recovered		
Prior years' expenditure	108	6
Miscellaneous		3
	108	9
Own-source Revenue	3 065	2 791

[1] All projects were completed during fiscal 1983-1984.

[2] The decrease in federal government contributions is the result of lower costs for the program in its final stage.

	1984-1985	1983-1984
ÉDUCATION		
Miscellaneous Revenue		
Sale of goods and services		
Teaching material	632	1 346
Courses	1 108	1 052
Shows produced	220	
Computer rental	(233)	(94)
Recovered from third parties (Loan of teachers' services)	360	
Revolving Fund of the Direction des services informatiques aux réseaux d'enseignement:		
Support services	6 015	5 576
Net revenue	1 121	462
Revolving Fund for Agreements on Lending Teachers' Services:		
Support services	17	
Net revenue for 1983-1984 and 1984-1985	527	
Miscellaneous	72	77
	9 839	8 419
Interest		
Student loans	1 543	979
Miscellaneous		1
	1 543	980
Recovered		
Prior years' expenditure	17	84
Prior years' subsidies	186	22
Scholarships	3 293	1 498
Miscellaneous	64	37
	3 560	1 641
	14 942	11 040
Own-source Revenue	14 942	11 040
Government of Canada Transfers		
Other programs		
Bilingualism in education	4 994	4 433
Training in federal prisons	1 232	995
Retraining of Coast Guard employees	64	27
Education for Indian children	16 519	30 721
Occupational training	5 896	
École de médecine vétérinaire — St-Hyacinthe		1 245
	28 705	37 421
	43 647	48 461

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
ÉNERGIE ET RESSOURCES		
Duties and Permits		
Forest resources		
Logging		
Leased timber land	20 739	13 888
Public forests	18 437	12 961
Vacant lots	913	416
Reserves and other	394	414
Miscellaneous	25	38
	40 508	27 717
Mining resources		
Mining operations	17 463	12 894
Mining village lots	117	96
Development	1 222	1 073
Mining lease operations	226	222
Prospectors	97	87
Miscellaneous	54	50
	19 179	14 422
Hydraulic resources		
Water power	2 499	2 800
Electric power generated	30 789	28 769
Water storage	608	522
	33 896	32 091
Other		
Sand and gravel	686	359
Search for oil and natural gas	80	82
Production, sale and distribution of electricity	5 878	4 495
Retailers	551	593
Transportation of petroleum products	57	62
Heating oil	47	56
Wholesalers and retailers	283	286
Sale of lubricants	367	317
Miscellaneous	102	61
	8 051	6 311
	101 634	80 541
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	232	358
Materials and supplies	66	5
Lumber	189	279
Rental of water bombers	[3]	2 337
Sale of public land	1 990	1 198

[3] As of fiscal 1984-1985, all revenue from the rental of water bombers is paid into the Revolving Fund for Government Air Service.

	1984-1985	1983-1984
Rental of leased land	2 284	1 860
Rental of land for water power development	7	116
Rental of dump sites	96	98
Rental of other land and buildings	3 871	3 297
Acquisition cost of rented land	450	110
Rental of rooms and board	26	78
Rental of personnel services	159	192
Land registry	613	661
Establishing title	48	52
Fire prevention	3[4]	357
Tree disease prevention and insect control	1 404	1 493
Forest fire fighting	[4]	103
Forest inventory and development	1 231	1 260
Surveying	226	179
Assays and ore processing	549	277
Revolving Fund of the Service de la cartographie: (Net revenue)	337	249
Miscellaneous	133	119
	13 914	14 678
Interest		
Bank accounts	69	71
Other accounts receivable	1 531	1 574
Mining royalties	3 058[5]	(5 230)
Loans to mining companies	88	55
Miscellaneous	19	36
	4 765	(3 494)
Fines and forfeitures		
Offences against energy and resources legislation	286	204
Miscellaneous	35	4
	321	208
Recovered		
Prior years' expenditure	125	156
Other expenditure		75
Prior years' subsidies	61	603
Wages and salaries — occupational accidents	175	101
Miscellaneous		10
	361	945
	19 361	12 337
Own-source Revenue	120 995	92 878

[4] Under amended forest regulations, the cost of preventing and fighting forest fires is borne by conservation societies, with revenue from services they provide paid to them.

[5] As of fiscal 1984-1985, the payment of interest on refunds of mining royalties is charged to expenditure, while formerly it was deducted from revenue.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
ÉNERGIE ET RESSOURCES (cont'd)		
Government of Canada Transfers		
Other programs		
Energy conservation	1 790	1 100
	1 790	1 100
	122 785	93 978
ENSEIGNEMENT SUPÉRIEUR, SCIENCE ET TECHNOLOGIE		
Miscellaneous Revenue		
Recovered		
Miscellaneous	8	
	8	
Own-source Revenue	8	
ENVIRONNEMENT		
Duties and permits		
Hydraulic resources		
Timber driving	79	88
Miscellaneous	12	9
	91	97
Miscellaneous Revenue		
Sale of goods and services		
Recovered from third parties	70	
Water surveys	134	141
Improvement of watercourses	695	650
Drinking water sampling	204	
Land and buildings	32	114
Rental of beach and deep water lots	382	368
Miscellaneous	106	11
	1 623	1 284
Interest		
Miscellaneous		4
		4
Recovered		
Prior years' subsidies	253	257
Emergency action		115
Miscellaneous	23	75
	276	447
	1 899	1 735
Own-source Revenue	1 990	1 832

	1984-1985	1983-1984
Government of Canada Transfers		
Other programs		
Mapping of flood plains	246	164
Construction of flood prevention facilities	2 445	633
Water treatment	53	
Water quality sampling	178	168
Surface water surveys	670	586
Control of Montréal's watercourses	50	
Climatologic networks in Québec	568	548
James Bay environment and regional water treatment plan	59	13
Miscellaneous		(13)
	4 269	2 099
	6 259	3 931
FINANCES		
Income and Property Taxes		
Employer contributions to the Health Services Fund	1 509 481	1 440 802
Duties and Permits		
Other		
Insurance companies and agents	746	786
Incorporation of other companies	2 833	2 814
Real estate brokerage	815	389
Companies' annual reports	5 384	5 826
Claims officers	77	72
Prospectus	306	246
Miscellaneous	46	54
	10 207	10 187
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	60	57
Support to the Régie de l'assurance-dépôts	345	330
Inspection and audit of trust companies	403	416
Inspection and audit of insurance companies	3 981	3 895
Miscellaneous	97	98
	4 886	4 796
Interest		
Bank accounts	2 093	2 400
Short-term investments	14 480	25 927
Loans	45 560**(A)**	43 992
Government of Canada account	185	185
Gain on exchange fluctuation	1 369	968
Discount on bond redemption		94
Interest remitted by the Office du crédit agricole	2 320	
Loans to cooperatives		93
Premiums on bond issues	1 040	100
Miscellaneous	45	57
	67 092	73 816

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
Fines and forfeitures		
Legal deposits	655	376
	655	376
Recovered		
Prior years' expenditure	114	26
Federal sales tax	130	126
Miscellaneous	32	19
	276	171
	72 909	79 159
Transfers from Government corporations		
Société des alcools		
Dividends	352 000	325 000
Loto-Québec		
Dividends	240 000	205 000
Hydro-Québec		
Dividends	155 837	60 186
	747 837	590 186
Own-source Revenue	2 340 434	2 120 334
Government of Canada Transfers		
Equalization	3 101 621 **(B)**	3 227 367
Other transfers related to fiscal arrangements	1 833 383 **(C)**	1 720 859
Contribution to welfare programs	1 147 849 **(D)**	1 043 672
Other programs	(89 164)**(E)**	(78 175)
	5 993 689 **(F)**	5 913 723
	8 334 123	8 034 057

(A) Interest on loans:

	1984-1985	1983-1984
Madelipêche Inc.	82	176
Office du crédit agricole du Québec		
— farm financing	15 262	16 332
— forestry financing	1 644	1 842
Régie des assurances-agricoles du Québec	3 356	
Sidbec	4 744	3 701
Société de développement des coopératives	670	667
Société d'habitation du Québec	12 430	13 754
Société du parc industriel du centre du Québec	3 593	3 819
Société générale de financement du Québec	1 538	1 542
Société immobilière du Québec	2 010	2 010
Société nationale de l'amiante	231	149
	45 560	43 992

	1984-1985	1983-1984
(B) Equalization:		
1984-1985	3 073 968	
1983-1984	27 653	2 948 983
1982-1983		146 972
1981-1982		117 965
1980-1981		13 447
	3 101 621	3 227 367
(C) Other transfers related to fiscal arrangements:		
Insured health care (a)	1 097 047 (b)	916 534
Hospitalization insurance		
Fiscal transfer and financial compensation		
1982-1983		57 055
1981-1982	1 481	8 360
1980-1981		4 614
Calendar year		
1977 (financial compensation only)		(145)
1976 (financial compensation only)		15 946
1975 (financial compensation only)		(4 128)
	1 481	81 702
Health insurance		
1982-1983		19 644
1981-1982	510	2 884
1980-1981		1 583
	510	24 111
Post-secondary education		
Fiscal transfer and financial compensation		
1984-1985	453 554	
1983-1984	26 736	402 736
1982-1983	3 606	36 301
1981-1982	942	5 320
1980-1981		2 932
1970-1977 (c) (Financial compensation only)	(21 213)	(3 588)
	463 625	443 701
Supplementary health care programs		
Financial compensation only		
1984-1985	261 330	
1983-1984		239 641
1982-1983		3 754
1981-1982	217	2 024
1980-1981		1 116
	261 547	246 535

	1984-1985	1983-1984
FINANCES (cont'd)		
Equalization — tax reciprocity	9 134	8 246
Share of tax on undistributed profits	39	30
	1 833 383	1 720 859

a Since June 1984, payments for hospitalization and health insurance are grouped together under insured health care. Data for fiscal 1983-1984 have been altered for comparison purposes.

b Includes a deduction under federal health care legislation of $7 893 000 for fee billings.

c During fiscal years 1983-1984 and 1984-1985, an adjustment of $24 800 845 was made to give effect to the final calculation of the federal government's contribution for 1970-1971 to 1976-1977.

(D) Contribution to welfare programs:

	1984-1985	1983-1984
Tax transfer and financial compensation:		
1984-1985	1 136 224	
1983-1984		1 050 615
1983-1984 (tax abatement)	10 045	
1982-1983 (tax abatement)		12 024
1981-1982 (tax abatement)	1 580	(18 967)
	1 147 849	1 043 672

(E) Other programs:

	1984-1985	1983-1984
Youth allowances (tax abatement)		
1984-1985	(219 159)	
1983-1984	6 027	(213 180)
1982-1983		7 215
	(213 132)	(205 965)
Bilingualism Calendar year		
1984	78 249	
1983		80 855
1981	(1 769)	
1980		(3 665)
	76 480	77 190
Canada student loans plan	42 885	36 596
Share of tax on the earnings of certain public utilities		9 401
Population-based subsidy	4 603	4 603
	(89 164)	(78 175)

(F) The tax abatement allowed Québec since 1965 is subtracted from the Government of Canada contribution, representing the following for fiscal 1984-1985 and 1983-1984:

Other transfers related to fiscal arrangements
— insured health care and
post-secondary education (8.5 personal
income tax points)

	1984-1985	1983-1984
	Tax Abatement	
1984-1985	630 799	
1983-1984	−31 726	626 661
1982-1983	− 3 406	−31 018
1981-1982		− 4 438
	595 667	591 205
Contribution to welfare programs (5 personal income tax points)		
1984-1985	365 265	
1983-1984	− 10 045	355 300
1982-1983		− 12 024
1981-1982	− 1 581	18 967
	353 639	362 243
Other programs — youth allowances (3 personal income tax points)		
1984-1985	219 159	
1983-1984	− 6 027	213 180
1982-1983		− 7 214
	213 132	205 966

A minus sign (−) represents a decrease in tax transfer and a concomitant upward adjustment to financial transfers.

HABITATION ET PROTECTION DU CONSOMMATEUR

Duties and Permits

	1984-1985	1983-1984
Other		
Rent review	807	884
Real estate brokerage	791	893
Itinerant vendors	207	144
Electrical installations	8 632	8 793
Stationary engine installation	696	579
Stationary engineers	237	111
Building contractors	6 663	5 908
Travel agents	111	107
Miscellaneous	66	64
	18 210	17 483

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
HABITATION ET PROTECTION DU CONSOMMATEUR (cont'd)		
Miscellaneous Revenue		
Sale of goods and services		
Technical assistance and support — SHQ	1 390	3 453
Miscellaneous	9	8
	1 399	3 461
Interest		
Bank accounts	77	17
Miscellaneous	2	1
	79	18
Fines and forfeitures		
Miscellaneous	69	36
	69	36
Recovered		
Prior years' expenditure	43	89
Prior years' subsidies	52	213
Wages and salaries — occupational accidents	71	50
Logirente		70
Miscellaneous	10	9
	176	431
	1 723	3 946
Own-source Revenue	19 933	21 429
Government of Canada Transfers		
Other programs		
Rent supplement	1 628	2 797
Urban renewal	143	317
Housing operations deficit	95 278	80 553
Interest compensation — housing operations deficit	5 773	2 730
	102 822	86 397
	122 755	107 826
INDUSTRIE ET COMMERCE		
Duties and Permits		
Alcoholic beverages		
Miscellaneous	4	4
	4	4

	1984-1985	1983-1984
Other		
Upholstering	93	80
Meals and lodging	435	331
Miscellaneous	15	
	543	411
	547	415
Miscellaneous Revenue		
Sale of goods and services		
Institut du tourisme et de l'hôtellerie du Québec	1 325	1 271
Manoir Richelieu		90
Recovered from third parties	9	108
Drydock	70	34
Miscellaneous	45	54
	1 449	1 557
Interest		
Loans	2 315	2 603
	2 315	2 603
Recovered		
Prior years' expenditure	29	452
Prior years' subsidies	501	16
Miscellaneous	20	8
	550	476
	4 314	4 636
Own-source Revenue	4 861	5 051
JUSTICE		
Duties and Permits		
Alcoholic beverages		
Retailers	7 877	7 828
	7 877	7 828
Other		
Change of name	26	228
Security and detective agencies	241	251
Oath taking	143	134
Miscellaneous	34	33
	444	646

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
JUSTICE (cont'd)		
	8 321	8 474
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	348	335
Birth, marriage and death certificates	652	564
Room rental and board	4 001	4 118
Police training and upgrading courses	305	246
Union activity leave	268	143
Medical care for prisoners	377	373
Recovered from third parties	115	46
Recording of rights	16 549	17 178
Writs	12 297	13 459
Legal documents	2 724	5 561
Administration on behalf of the Government of Canada:		
Permits to carry firearms	351	1 250
Permits to operate a firearms business	83	78
Miscellaneous	18	16
	38 088	43 367
Fines and forfeitures		
Highway Safety Code offences	22 467	32 079
Criminal Code offences	9 615	9 131
Offences under the Act respecting the Régie des permis d'alcool	117	166
Offences under the Wild-life Conservation Act	521	514
Offences under other Acts	4 096	5 217
Miscellaneous	7	3
	36 823	47 110
Recovered		
Other expenditure	411	1 101
Wages and salaries — occupational accidents	1 182	969
Miscellaneous	13	40
	1 606	2 110
	76 517	92 587
Own-source Revenue	84 838	101 061
Government of Canada Transfers		
Other programs		
Compensation — crime victims	655	657
Legal aid	7 042	6 498
Repairs — Maison Tanguay		120
Protection of citizens	1 249	1 611
Legal counsel to Native people	274	227
Young offenders	2 500	
Miscellaneous	39	
	11 759	9 113
	96 597	110 174

	1984-1985	1983-1984
LOISIR, CHASSE ET PÊCHE		
Duties and Permits		
Other		
Fur trade	308	321
Operation of a fur business	88	96
Sport hunting	8 202	8 079
Sport fishing	5 062	4 650
Hunting and fishing outfitters	61	26
Trap lines	58	40
Miscellaneous	27	35
	13 806	13 247
Miscellaneous Revenue		
Sale of goods and services		
Hunters' certificates	2 367	154
Rental of land and buildings	65	39
Rental of hunting and fishing areas	293	230
Rental of personnel services		58
Parks and campgrounds	7 964	7 604
Aquarium	194	185
Zoo	295	306
Mont-Ste-Anne	542	5 053
Île-d'Anticosti	2 510	3 385
Facilities	2 776	2 678
Registration fees for draws	270	258
Revolving Fund for the Parc du Mont-Ste-Anne:		
Support services	3 962	
Net revenue	422	
Miscellaneous	18	19
	21 678	19 969
Interest		
Miscellaneous	16	7
	16	7
Fines and forfeitures		
Offences under hunting and fishing laws	65	36
	65	36
Recovered		
Prior years' expenditure	1 164	81
Prior years' subsidies	260	183
Wages and salaries — occupational accidents	340	203
Miscellaneous	9	12
	1 773	479
	23 532	20 491
Own-source Revenue	37 338	33 738
MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU		
Duties and Permits		
Other		
Other technicians	131	104
	131	104

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU (cont'd)		
Miscellaneous Revenue		
Sale of goods and services		
Social Aid — QPP	10 620	10 897
Social Aid — support	1 953	1 681
Recovered from third parties	60	
Miscellaneous	3	6
	12 636	12 584
Interest		
Loans	60	
Recovery of Social Aid	3 056	3 119
	3 116	3 119
Recovered		
Prior years' expenditure	87	295
Other expenditure	13	83
Prior years' subsidies	395	240
Social Aid	19 216	25 257
Family Allowances	269	231
Miscellaneous	6	24
	19 986	26 130
	35 738	41 833
Own-source Revenue	35 869	41 937
Government of Canada Transfers		
Other programs		
Adult occupational training	141 656	145 346
Miscellaneous		16
	141 656	145 362
	177 525	187 299
BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR ADMINISTRATION		
Miscellaneous Revenue		
Sale of goods and services		
Rental of personnel services	12	107
Life insurance and protection for executives of independent agencies	611	546
Revolving Fund of the Service des achats du gouvernement du Québec:		
Support services	1 231	
Net revenue	414	309
Revolving Fund for Data-processing Equipment:		
Proceeds from disposal of unrelocated computer hardware belonging to departments and agencies	36	31
Equipment placed at the disposal of the Fund	120	
Support services	45	
Net revenue	568	1
Disposal of surplus movables	2 636	2 096
Miscellaneous	33	23
	5 706	3 113

	1984-1985	1983-1984
Interest		
Miscellaneous	2	12
	2	12
Fines and forfeitures		
Miscellaneous	7	
	7	
Recovered		
Prior years' expenditure	2 417	1 716
Miscellaneous	14	8
	2 431	1 724
	8 146	4 849
Own-source Revenue	8 146	4 849
RELATIONS INTERNATIONALES		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	1	
	1	
Interest		
Miscellaneous	10	28
	10	28
Recovered		
Prior years' expenditure	170	60
Other expenditure	94	43
Miscellaneous	5	31
	269	134
Own-source Revenue	280	162
Government of Canada Transfers		
Other programs		
International cooperation	1 748	1 536
	1 748	1 536
	2 028	1 698

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
REVENU		
Income and Property Taxes		
Personal income tax	7 126 889	6 763 728
Corporation tax[a]	996 331	860 340
Succession duties	45 131	46 655
	8 168 351	7 670 723
Consumer taxes		
Retail sales	2 575 061	2 277 392
Fuel	1 030 444[6]	1 207 498
Tobacco	373 458[7]	312 622
Meals and lodging	303 393	274 483
Telecommunications	104 828	95 774
Advertising	7 606	6 868
	4 394 790	4 174 637
Duties and Permits		
Retail beer sales	38 730	37 951
Sale of wine and spirits to permit holders	20 594	19 159
Forest resources		
Profit on logging operations	2 517	8 753
Pari-mutuel betting	29 729	31 168
Non-returnable containers	3 560	7 591
Publicity contests and amusement machines		
Publicity contests	2 087	2 063
Amusement machines	7 621	6 680
Lotteries and races	2 888	2 016
Other		
Licences Act	56	969
Land transfers	503	1 634
	108 285	117 984
Miscellaneous Revenue		
Sale of goods and services		
Collection of communications tax on behalf of municipalities	3 037	2 748
Collection for the Québec Pension Plan	18 836	17 083
Miscellaneous	2	6
	21 875	19 837
Interest		
Personal income tax	125 215	112 843
Corporation tax	42 267	58 851
Succession duties	1 270	3 283
Retail sales	10 840	8 857
Fuel	348	(821)
Tobacco	(46)	93
Meals and lodging	3 102	4 439
Profit on logging operations	472	3 465
Amusement machines	24	97
Lotteries and races	78	2
Land transfers	105	594
Miscellaneous	5	49
	183 680	191 752

[6] The decline in revenue is due to reduction in the fuel tax from 40 % to 30 % beginning November 16, 1983.

[7] Increased revenue is attribuable to a rise in the tobacco tax from 50 % to 55 % beginning May 23, 1984.

	1984-1985	1983-1984
Fines and forfeitures		
Penalties	11 911	16 064
Miscellaneous	48	58
	11 959	16 122
Recovered		
Prior years' expenditure	160	65
Prior years' subsidies	134	220
Miscellaneous	27	18
	321	303
	217 835	228 014
Own-source Revenue	12 889 261	12 191 358

Note:
The following refunds were subtracted from revenue (in thousands of dollars)

	1984-1985	1983-1984
Personal income tax [b, c]	1 231 309	1 070 597
Corporation tax [a, d]	123 084	159 522
Succession duties	4 965	4 128
Retail sales	37 636	23 409
Fuel	27 673	31 257
Tobacco	3 195	2 553
Meals and lodging	1 028	641
Telecommunications	142	151
Profit on logging operations	3 079	516
Publicity contests	116	115
Amusement machines	58	73
Lotteries and races	261	207
Other permits under the Licences Act	84	76
Land transfer	54	516
Non-returnable containers	72	
	1 432 756	1 293 761

[a] Includes tax on corporation profits, on capital, on insurance premiums and on business premises.
[b] Including $132 995 834 in 1984-1985 ($124 517 426 in 1983-1984) for property tax reimbursed.
[c] Including $163 988 300 in 1984-1985 ($138 930 975 in 1983-1984) for availability allowance reimbursed.
[d] Including $667 929 in 1984-1985 ($2 417 679 in 1983-1984) for the Industrial Incentives Fund.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
TOURISME		
Duties and Permits		
Other		
Hotels and restaurants	530	612
	530	612
Miscellaneous Revenue		
Sale of goods and services		
Institut du tourisme et de l'hôtellerie du Québec	727	632
	727	632
Own-source Revenue	1 257	1 244
TRANSPORTS		
Duties and Permits		
Motor vehicles		
Motor vehicle registration	241 656[8]	218 429
Operators and chauffeurs	23 196[8]	27 274
Public commercial transport	8 037	7 519
Licence examinations	[8]	6 040
Garages and dealers	338	296
Miscellaneous	28	44
	273 255	259 602
Other		
Miscellaneous		1
		1
	273 255	259 603
Miscellaneous Revenue		
Sale of goods and services		
Forms and documents	67	4
Plans and specifications	75	88
Extracts of files	254	202
Driver's licence duplicates	[8]	365
Registration duplicates	[8]	2 136
Accident reports	226	182
Materials and supplies	562	228
Gas and oil	239	231
Rental of machinery and equipment	479	411
Airplanes	79	987

[8] Under amendments to sections 143 and 163 of the Highway Safety Code (R.S.Q., c. C-24.1) that came into force on March 14, 1984, the Régie de l'assurance automobile du Québec collects its own fees for the issue and renewal of a driver's licence and vehicle registration.

Government revenue for 1984-1985 is reduced by approximately $43 million as a consequence. Previously, the Régie collected those fees on behalf of the Government.

	1984-1985	1983-1984
Land and buildings	6 243[9]	1 324
Rental of land and buildings	1 150	788
Highway tolls	60 271	65 529
Road building	(1)	703
Road maintenance	38	577
Mechanical inspection of vehicles	56	44
Miscellaneous	26	22
	69 764	73 821
Interest		
Loans to 1848-7199 Inc., subsidiary of the Société québécoise des transports		2 336
Accounts receivable	137	
Miscellaneous	13	6
	150	2 342
Fines and forfeitures		
Deposits and guarantees	90	(15)
	90	(15)
Recovered		
Prior years' expenditure	3 091	815
Other expenditure	(5)	108
Indemnity outlays	2 483	2 448
Wages and salaries — occupational accidents	1 166	1 164
Miscellaneous	23	
	6 758	4 535
	76 762	80 683
Own-source Revenue	350 017	340 286
Government of Canada Transfers		
Other programs		
Air transportation	2 405	
Funds for level crossings	32	1 073
Outaouais highway system	6 778	7 273
Urban transportation assistance	10 227	11 713
Urban transit prototype		234
Maritime transport — North Shore	2 869	2 734
Maintenance of federal roads	133	116
	22 444	23 143
	372 461	363 429

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[9] The disposal of fixed assets was entrusted to the ministère des Transports as of October 1, 1984.

DETAILS OF REVENUE BY DEPARTMENT, SOURCE AND SUBSOURCE

fiscal year ended March 31, 1985

(in thousands of dollars)

	1984-1985	1983-1984
TRAVAIL		
Miscellaneous Revenue		
Sale of goods and services		
Miscellaneous	31	29
	31	29
Recovered		
Miscellaneous	2	5
	2	5
	33	34
Own-source Revenue	33	34
TRAVAUX PUBLICS ET APPROVISIONNEMENT		
Miscellaneous Revenue		
Sale of goods and services		
Steam	15	127
Land and buildings	494[10]	2 380
Rental of land and buildings	2 225[11]	3 254
Rental of parking space	735[11]	1 501
Société Parc-Auto	1 196[11]	1 717
Food concessions	726[11]	1 522
Hotels	151[11]	359
Administrative and technical support	443	378
Waterworks, sewers, fire protection, road maintenance and other	314	237
Assets transferred to the Revolving Fund of the Service des achats du gouvernement du Québec	1 169	
Assets transferred to the Société immobilière du Québec		66 700
Miscellaneous	43	88
	7 511	78 263
Interest		
Miscellaneous	40	40
	40	40
Fines and forfeitures		
Miscellaneous		14
		14

[10] See note 9, p. 1-57.

[11] See Note 4 to the Financial Statements, p. 4-5 (of this volume).

	1984-1985	1983-1984
Recovered		
Prior years' expenditure	53	93
Other expenditure	210	232
Wages and salaries — occupational accidents	182	269
Miscellaneous	4	4
	449	598
	8 000	78 915
Own-source Revenue	8 000	78 915

AFFAIRES CULTURELLES

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-14

CONSULTING AGENCIES AND INTERNAL MANAGEMENT

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Commission des biens culturels	349		277	176	15	29	42
2. Institut québécois de recherche sur la culture Statutory[1]	1 972		1 996				
3. Régie du cinéma	1 189		1 122	937	76	62	8
4. Commissariat général aux célébrations 1534-1984	11 338		10 966	103	1 140	1 740	6 674
5. Internal management and support	9 980	5	9 258	4 331	493	369	363
TOTAL:	24 828	5	23 619	5 547	1 724	2 200	7 087

[1] Act respecting the Institut québécois de recherche sur la culture (R.S.Q., c. I-13.2).

PROGRAM 2
Summary: page **1**-14

CULTURAL DEVELOPMENT

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Support for the construction and improvement of cultural facilities	6 899		6 484				
2. Operating support for cultural facilities	19 533		19 533				
3. Historical, architectural and natural heritage	13 666		13 547			86	1 034
4. Support for performing arts and the visual environment	5 013		4 999				
5. Network support and expertise	11 693	2	11 072	6 450	976	472	326
TOTAL:	56 804	2	55 635	6 450	976	558	1 360

PROGRAM 3
Summary: page **1**-14

CULTURAL INSTITUTIONS

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Archives nationales du Québec	4 367	1	4 135	2 752	477	150	186
2. Bibliothèque nationale du Québec	4 930	1	4 650	3 199	359	42	158
3. Music and dramatic arts conservatories in Québec	11 332	1	11 163	7 403	2 177	485	520
TOTAL:	20 629	3	19 948	13 354	3 013	677	864

The objective of this program is to plan, manage and coordinate human, material and financial resources as well as provide the expertise of agencies specializing in the cultural area.

					CAPITAL — OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	
1	1	4	1			8			
									1 996
	4	21	11	1		2			
10	177	186	2	2					932
28	43	591	40	21		80			2 899
39	225	802	54	24		90			5 827

The objective of this program is to make the necessary resources available to individuals, groups and institutions throughout the province so that they may assume their cultural development.

									6 484
									19 533
422	1	258	65		46		863		10 772
									4 999
21	30	181	47	18	18	187	15		2 331
443	31	439	112	18	64	187	878		44 119

The objective of this program is to promote the teaching of performing arts, the development of literature and the conservation and use of archives.

26	41	167	41	20		98			177
33	23	138	57	583		58			
61	112	177	48	25		155			
120	176	482	146	628		311			177

AFFAIRES CULTURELLES

(in thousands of dollars)

PROGRAM 4
Summary: page 1-14

SUPPORT AND PROMOTION OF THE ARTS, LITERATURE AND MUSEUMS

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENT		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Support and promotion of the arts and literature	22 445		22 293	1 023	68	117	246
Statutory[2]	8 435		9 945				
2. Development of museums and exhibit facilities	16 505		16 492	1 778	344	203	993
3. Support and promotion of cultural industries	14 177		14 017	512	9	39	57
Statutory[3]			1				
TOTAL	61 562		62 748	3 313	421	359	1 296

[2] Act respecting the Société de la Place des Arts de Montréal (R.S.Q., c. S-12.1).

[3] Financial Administration Act (R.S.Q., c. A-6).

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	153 416	10	150 008	28 664	6 134	3 794	10 607
Statutory	10 407		11 942				
	163 823	10	161 950	28 664	6 134	3 794	10 607

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	34 798	18 460

The objective of program is to develop museums and exhibit facilities, to promote public access to the performing and visual arts through the training of artists and assistance to artistic productions as well as to contribute to the development of the Québec film industry.

					CAPITAL — OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	
	2	16	3	3		7			20 808
									9 945
35	15	213	20	5	10	43		553	12 280
		6	1			8			13 385
				1					
35	17	235	24	9	10	58		553	56 418

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	TRANSFER
637	449	1 958	336	678	74	646	878	553	94 600
				1					11 941
637	449	1 958	336	679	74	646	878	553	106 541

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	2 151	106 541

AFFAIRES MUNICIPALES

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-22

MUNICIPAL DEVELOPMENT

	APPRO-PRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Town planning and land development	27 964		22 486	1 959	253	180	61
2. Commission nationale de l'aménagement	350		196	185		7	1
TOTAL:	28 314		22 682	2 144	253	187	62

PROGRAM 2
Summary: page **1**-22

ADMINISTRATIVE AND FINANCIAL SUPERVISION AND ASSISTANCE

1. Supervision of municipal management	4 237		3 948	3 458	179	208	19
2. Financial assistance to municipalities	22 720	200	16 927				
3. Equalization fund	14 600		14 600				
4. Quasi-judicial services for municipal management	2 025		1 837	1 434	27	144	173
TOTAL:	43 582	200	37 312	4 892	206	352	192

PROGRAM 3
Summary: page **1**-22

REAL ESTATE ASSESSMENT

1. Standardization and technical assistance	13 291	1	9 695	1 522	125	216	202
2. Compensation in lieu of taxes on Government buildings	62 865		51 321				1 543
3. Compensation in lieu of taxes on buildings of the Social Affairs and Education networks	219 830		207 149				
4. Compensation for the levelling off of property tax on farm land	12 902		12 902				
5. Quasi-judicial services for real estate assessment	4 321		3 995	3 107	449	254	32
TOTAL:	313 209	1	285 062	4 629	574	470	1 777

The objective of this program is to help municipalities plan their development by providing assistance for reorganization, development and town planning.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
6		36	6		14	19 971
1	1	1				
7	1	37	6		14	19 971

The objective of this program is to provide municipalities as well as urban and regional communities with technical assistance and to exercice supervision over financial and administrative management and to alleviate their tax burden.

	14	38	2	3	27	
						16 927
						14 600
1	3	12	2		41	
1	17	50	4	3	68	31 527

The objective of this program is to standardize the preparation of assessment roles and provide taxpayers with impartial means to appeal an assessment of their property they consider unfair.

15	3	252	6		230	7 124
						49 778
						207 149
						12 902
17	27	97	8		4	
32	30	349	14		234	276 953

AFFAIRES MUNICIPALES

(in thousands of dollars)

PROGRAM 4
Summary: page 1-22

GENERAL ADMINISTRATION

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Administration	3 944	3	3 483	2 328	46	275	251
Management	3 403		3 161	1 875	620	29	185
TOTAL:	7 347	3	6 644	4 203	666	304	436

PROGRAM 5
Summary: page 1-22

INSTITUTIONAL ASSISTANCE AND MUNICIPAL REORGANIZATION

Municipal organization	1 672	3	1 644	380	22	18	1
Northern and Amerindian affairs	9 297		8 999	271	11	43	2
Central administration and regional offices	1 569	3	1 219	1 038	34	106	16
TOTAL:	12 538	6	11 862	1 689	67	167	19

PROGRAM 6
Summary: page 1-8

FINANCIAL ASSISTANCE FOR WATERWORKS AND SEWAGE SYSTEM CONSTRUCTION

TOTAL:	54 533		51 229				

PROGRAM 7
Summary: page1-24

FINANCIAL ASSISTANCE TO THE SOCIÉTÉ D'AMÉNAGEMENT DE L'OUTAOUAIS

TOTAL:	5 488		5 488				

PROGRAM 8
Summary: page 1-26

FIRE PROTECTION

Administration and prevention	757		637	532		61	18
Assistance to municipalities	1 232		1 052	627	27	61	192
TOTAL:	1 989		1 689	1 159	27	122	210

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
3	24	87	8	1	15	445
35	132	144	19	11	111	
38	156	231	27	12	126	445

The objective of this program is to provide local communities with assistance for the realization of their plans for municipal reorganization and the sharing of services.

1		1				1 221
		1				8 671
		7	2		16	
1		9	2		16	9 892

The objective of this program is to facilitate the building of waterworks and sewage systems in municipalities that lack financial resources.

						51 229

The objective of this program is to promote economic development in the Outaouais region by carrying out projects for the construction of industrial, commercial, recreational and tourist facilities.

						5 488

The objective of this program is to provide technical and financial assistance for fire prevention and reduction in the loss of life and property by fire.

		17	4			5
2				2	23	118
2		17	4	2	23	123

PROGRAM 9
Summary: page 1-24

SOCIÉTÉ IMMOBILIÈRE DU QUEBEC

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENT		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL: Statutory[1]	83 750		83 750				

[1] Act respecting the Société immobilière du Québec, R.S.Q., c. S-17.1

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	467 000	210	421 968	18 716	1 793	1 602	2 696
Statutory	83 750		83 750				
	550 750	210	505 718	18 716	1 793	1 602	2 696

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	20 509	5 350

The objective of this program is to provide for the sums required to implement the Act respecting the Société immobilière du Québec.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						83 750

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Transfer
81	204	693	57	17	481	395 628
						83 750
81	204	693	57	17	481	479 378

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	481	479 378

AFFAIRES SOCIALES

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-18

SERVICES OF LOCAL COMMUNITY SERVICE CENTRES

ELEMENT	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Operating expenses	280 378		278 641				
Statutory[1]	18 247		10 587				
Debt service	5 048		4 988				
Rent, equipment and renovations	14 498		14 498				
TOTAL:	318 171		308 714				

[1] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 2
Summary: page **1**-18

SUPPORT FOR VOLUNTEER AGENCIES

ELEMENT	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Promotion and services agencies	13 703		13 703				
Home assistance agencies	4 622		4 622				
TOTAL:	18 325		18 325				

PROGRAM 3
Summary: page **1**-18

SHORT-TERM AND PSYCHIATRIC HOSPITAL SERVICES

ELEMENT	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Operating expenses	2 450 826		2 443 709				
Statutory[2,3]	209 530		228 695				
Staturory[4]	754 000		754 741				
Debt service	94 430		93 845				
Statutory[4]	2 207		2 207				
Rent, equipment and renovations	20 334		20 334				
TOTAL:	3 531 327		3 543 531				

[2] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

[3] $754 000 000 projected and $754 740 524 in actual expenditure, representing half of employer contributions to the Health Services Fund under the Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c. R-5.

[4] Act to ratify the Agreement concerning the building and operating of a hospital centre in the Kahanawake Territory, S.Q., 1984, c.13.

The objective of this program is to ensure that basic services in the field of health care and social rehabilitation are available to individuals, groups and communities.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						278 641
						10 587
						4 988
						14 498
						308 714

The objective of this program is to encourage the participation of volunteers in implementing health care and social services programs.

						13 703
						4 622
						18 325

The objective of this program is to make short-term health care available to patients as required by their condition and to ensure prevention and detection services.

						2 443 709
						228 695
						754 741
						93 845
						2 207
						20 334
						3 543 531

AFFAIRES SOCIALES

(in thousands of dollars)

PROGRAM 4
Summary: page 1-18

SERVICES OF SOCIAL SERVICE CENTRES

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENT		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Operating expenses	262 475		258 119				
Statutory[5]	14 078		11 138				
Debt service	25		25				
Rent, equipment and renovations	8 754		8 754				
TOTAL:	285 332		278 036				

[5] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 5
Summary: page 1-18

LODGING AND EXTENDED CARE HOSPITAL CENTRE SERVICES

ELEMENT	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Operating expenses of lodging centres	351 364		349 376				
Statutory[6]	30 190		28 130				
Operating expenses of extended care hospital centres	422 256		421 641				
Statutory[7]	29 523		28 462				
Debt service	65 438		65 243				
Rent, equipment and renovations	15 425		15 425				
TOTAL:	914 196		908 277				

[6], [7] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

PROGRAM 6
Summary: page 1-18

REHABILITATION CENTRE SERVICES

ELEMENT	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Operating expenses	509 249		506 695				
Statutory[8]	30 357		19 443				
Debt service	13 066		12 925				
Rent, equipment and renovations	16 892		16 892				
TOTAL:	569 564		555 955				

[8] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to provide consultation and services for the protection of children, adolescents, handicapped adults and the elderly as well as to develop or restore their self-reliance.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						258 119
						11 138
						25
						8 754
						278 036

The objective of this program is to provide extended lodging and health care services to adults and the elderly, as required by their condition.

						349 376
						28 130
						421 641
						28 462
						65 243
						15 425
						908 277

The objective of this program is to promote the rehabilitation of children by providing them with in-patient services tailored to their needs; it also aims at enabling handicapped adults to perform activities that will facilitate their return to a normal life.

						506 695
						19 443
						12 925
						16 892
						555 955

AFFAIRES SOCIALES

(in thousands of dollars)

PROGRAM 7
Summary: page **1**-20

COORDINATION OF RESEARCH

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENT		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Fonds de la recherche en santé du Québec	19 758		19 758				
Social research	1 601		1 600				
TOTAL:	21 359		21 358				

PROGRAM 8
Summary: page **1**-20

REGIONAL AND NATIONAL COORDINATION

Coordination and concerted action on the part of regional councils	46 839		46 736				
Statutory[9]	1 668		1 698				
Subsidies to other agencies	25 163		25 087				
Subsidies to associations of Social Affairs establishments	5 124		5 119				
TOTAL:	78 794		78 640				

[9] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10

The objective of this program is to encourage the acquisition of knowledge required for defining and implementing programs in the field of health care and social services.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						19 758
						1 600
						21 358

The objective of this program is to enable participation of the public in defining needs and to ensure coordination in the development of health care and social sevices.

						46 736
						1 698
						25 087
						5 119
						78 640

AFFAIRES SOCIALES

(in thousands of dollars)

PROGRAM 9
Summary: page 1-20

ADMINISTRATION AND MANAGEMENT

ELEMENT	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Upper-level management	3 642	6	3 474	2 699	100	160	514
Program assessment	1 372		1 345	1 279	41	13	12
Administration and information systems	18 353	2	18 148	10 849	311	1 203	2 111
Health care programs	12 449	4	12 306	10 434	154	1 327	391
Social services programs	10 026		9 999	8 845	149	285	720
Labour relations	3 733	2	3 662	3 141	30	152	338
Statutory[10]	20		20	20			
Budgeting and financial control	2 822		2 816	2 731	40	41	4
Statutory[11]			10				
Conseil des affaires sociales et de la famille	683		681	538	15	27	83
TOTAL	53 100	14	52 461	40 536	840	3 208	4 173

[10] Public Service Act, R.S.Q., c. F-3.1.1

[11] Financial Administration Act, R.S.Q., c. A-6

TOTAL FOR THE PROGRAMS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	4 700 348	14	4 680 166	40 516	840	3 208	4 173
Statutory	1 089 820		1 085 131	20			
	5 790 168	14	5 765 297	40 536	840	3 208	4 173

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	41 376	10 348

The objective of this program is to provide the department with the resources and services needed to develop, implement and supervise its programs for health care and social services.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
				1		
235	225	2 173	201	106	734	
	1					
				10		
1	2	9	3		3	
236	228	2 182	204	117	737	

236	228	2 182	204	107	737	4 627 735
				10		1 085 101
236	228	2 182	204	117	737	5 712 836

CAPITAL — OTHER EXPENDITURE	TRANSFER
737	5 712 836

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 1
Summary: page 1-8

PLANNING, RESEARCH AND INSTRUCTION

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Planning and economic studies	3 610	1	3 473	1 910	446	160	122
2. Agricultural research	14 823	1	14 648	6 132	1 077	229	1 427
3. Instruction in farming techniques	12 810		12 598	7 344	1 260	156	546
TOTAL	31 243	2	30 719	15 386	2 783	545	2 095

PROGRAM 2
Summary: page 1-8

FARM FINANCING

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Internal management and support	12 337	3	11 175	8 884	732	455	37
Statutory[1]	150		4				
2. Farm credit							
Statutory[2]	7 200		6 946				
3. Farm credit provided by private financial institutions	49 300		48 121				
Statutory[3]	24 350		7 997				
4. Farm improvement	4 400		4 055				
Statutory[4]	100		127				
5. Establishment of young farmers	2 410		2 392				
6. Special credit	348		201				
Statutory[5]	9						
7. Farm loans	3 500		3 372				
8. Development of farm operations	6 125		5 467				
TOTAL	110 229	3	89 857	8 884	732	455	37

[1] Act to promote credit to farm producers, R.S.Q., c. C-77.

[2] Farm Credit Act, R.S.Q., c. C-75.

[3] Act respecting farm-loan insurance and forestry-loan insurance, R.S.Q., c. A-29.1.

[4] Act to promote farm improvement, R.S.Q., c. A-18.

[5] Act to promote special farm credit to agricultural producers during critical periods, R.S.Q., c. C-79.

The objective of this program is to provide a direction to agricultural development in terms of local needs, use research to solve problems and train competent farmers.

					CAPITAL — OTHER EXPENDITURE					TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Supplies	Equipment	Fixed Assets	
2	1	22		17				28		765
141	124	1 218	46	17		152		240	639	3 206
409	84	1 160	37	32		46		446	93	985
552	209	2 400	83	66		198		714	732	4 956

The object of this program is to promote the profitability of farm operations by procuring adequate financing for them.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Supplies	Equipment	Fixed Assets	TRANSFER
21	60	174	67	306				10		429
				4						
										6 946
										48 121
										7 997
										4 055
										127
										2 392
										201
										3 372
										5 467
21	60	174	67	310				10		79 107

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 3
Summary: page 1-8

ASSISTANCE TO AGRICULTURAL PRODUCTION

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Improvement of production	38 844	373	30 252	3 159	566	385	57
Statutory[6]	8 167		6 686				
2. Land improvement, soil upgrading and water conservation	42 685		38 583	1 654	274	401	763
3. Herd health	17 446		16 049	4 275	345	316	732
4. Administration and regional services	32 279	1	30 728	23 002	3 864	2 626	54
TOTAL:	139 421	374	122 298	32 090	5 049	3 728	1 606

[6] Licences Act (R.S.Q., c. L-3)

PROGRAM 4
Summary: page 1-8

FARM INSURANCE

1. Crop insurance	11 218		11 218				
2. Farm income stabilization insurance	68 304		68 304				
3. Internal management and support	10 498	101	10 374	2 857	508	334	5 973
TOTAL:	90 020	101	89 896	2 857	508	334	5 973

PROGRAM 5
Summary: page 1-8

FOOD PRODUCTS MARKETING

1. Development of processing firms	8 571	88	4 493	1 364	3	118	55
2. Market development	17 703	314	16 898	1 952	292	270	264
Statutory[7]	60		60				
3. Product quality control	20 839	1	19 633	10 979	1 581	1 692	70
TOTAL:	47 173	403	41 084	14 295	1 876	2 080	389

[7] Agricultural Societies Act, R.S.Q., c. S-25

The objective of this program is to improve crop and livestock yield, ensure sufficient farm labour and diversify production on the basis of local possibilities.

					CAPITAL — OTHER EXPENDITURE					TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Supplies	Equipment	Fixed Assets	
48	47	442	25	13		15		291	274	24 930
										6 686
11	818	156	13	2				79		34 412
44	14	315	8	29				152		9 819
53	174	460	75	112				308		
156	1 053	1 373	121	156		15		830	274	75 847

The objective of this program is to compensate for crop yield losses and to guarantee agricultural producers an annual income under certain conditions.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Supplies	Equipment	Fixed Assets	TRANSFER
										11 218
										68 304
41	65	282	191	9				114		
41	65	282	191	9				114		79 522

The objective of this program is to promote development in the secondary food production sector, develop domestic and foreign markets and guarantee fair prices to producers and quality products for consumers.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Supplies	Equipment	Fixed Assets	TRANSFER
		4		10						2 939
17	82	42	2	23						13 954
										60
99	30	526	13	21				381		4 241
116	112	572	15	54				381		21 194

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 6
Summary: page **1-8**

RÉGIE DES MARCHÉS AGRICOLES DU QUÉBEC

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL	1 634		1 491	1 247	49	136	24

PROGRAM 7
Summary: page **1-8**

FARM LAND MANAGEMENT

ELEMENTS	APPROPRIATIONS	Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Commission de la protection du territoire	5 225	8	4 919	2 733	1 024	214	263
2. Preservation of land	2 385		2 223	1 224	765	89	52
3. Contribution toward school and municipal real estate taxes on farms	22 978		22 976				
4. Arable land bank Statutory[8]	1 790						
TOTAL	32 378	8	30 118	3 957	1 789	303	315

[8] Act respecting the ministère de l'Agriculture, des Pêcheries et de l'Alimentation, R.S.Q., c.M-14

PROGRAM 8
Summary: page **1-8**

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration	2 038		1 959	1 761	13	149	30
2. Administrative and technical support	14 530	78	13 895	8 546	1 071	1 099	891
Statutory[9]			168	30	13		125
Statutory[10]			7				
TOTAL	16 568	78	16 029	10 337	1 097	1 248	1 046

[9] Act respecting public inquiry commissions, R.S.Q., c. C-37 (Commission d'enquête sur Madelipêche)

[10] Financial Administration Act, R.S.Q., c. A-6

PROGRAM 9
Summary: page **1-8**

RÉGIE DES GRAINS

ELEMENTS	APPROPRIATIONS	Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL	1 265		1 114	788	82	130	20

The objective of this program is to supervise, coordinate and improve the marketing of agricultural produce as well as to strengthen producers' bargaining power.

					CAPITAL — OTHER EXPENDITURE					TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Supplies	Equipment	Fixed Assets	
2	3	19		1				10		

The objective of this program is to preserve farm land for agricultural purposes and promote the return into production of uncultivated land.

13	16	221	51	12				372		
1	10	52	23	3				3	1	
										22 976
14	26	273	74	15				375	1	22 976

The objective of this program is the planning, coordination and management of the human, material and financial resources necessary for the administration of departmental programs.

	5			1						
130	350	1 059	394	54				301		
				7						
130	355	1 059	394	62				301		

The objective of this program is primarily to promote the improved quality of grain used in Québec.

5	6	28	24	13				18		

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAM 10
Summary: page 1-10

DEVELOPMENT OF MARITIME FISHERIES

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Resource management, development and administration	11 284	10	10 753	5 379	1 513	610	505
2. Contribution toward harvesting and processing of the resource	34 392	5 177	28 060	2 488	809	340	83
TOTAL	45 676	5 187	38 813	7 867	2 322	950	588

TOTAL FOR THE PROGRAMS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	473 781	6 156	439 424	97 678	16 274	9 909	11 968
Statutory	41 826		21 995	30	13		125
	515 607	6 156	461 419	97 708	16 287	9 909	12 093

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	113 995	35 728

The objective of this program is to provide direction to maritime fisheries development and to provide firms and workers with financial assistance, support services and equipment suitable to improving production in that sector of activity.

					CAPITAL — OTHER EXPENDITURE					TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Communications	Services	Supplies	Equipment	Fixed Assets	
319	306	1 011	92	55				500	54	409
178	15	741	5	243	3	195	45	1 043	2 364	19 508
497	321	1 752	97	298	3	195	45	1 543	2 418	19 917
1 534	2 210	7 932	1 066	973	3	408	45	4 296	3 425	281 703
				11						21 816
1 534	2 210	7 932	1 066	984	3	408	45	4 296	3 425	303 519

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	8 177	303 519

NATIONAL ASSEMBLY

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-20

GENERAL SECRETARIAT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Secretariat services	162		156	154		1	
Statutory[1]	1 608		1 470	554	242	187	49
2. Protocol and parliamentary relations							
Statutory[1]	724	1	719	265	12	258	170
3. Members' salaries and allowances							
Statutory[1]	3 643	19	3 447	18		1 622	
Statutory[2]	9 870		9 762	9 762			
4. Parties' research services							
Statutory[1]	515		515		292	63	133
5. Members' office staff							
Statutory[1]	10 794	2	10 782	9 545		260	877
TOTAL	27 316	22	26 851	20 298	546	2 391	1 229

[1] Act respecting the National Assembly, R.S.Q., c. A-23.1

[2] Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, R.S.Q., c. C-52.1 and the Legislature Act, R.S.Q., c. L-1

PROGRAM 2
Summary: page **1**-20

LEGISLATIVE SERVICES

1. Legislation	167		167	162		3	
Statutory[3]	1 047		1 042	592	12	397	9
2. Commissions and parliamentary law	179		179	166	11		1
Statutory[3]	956		830	729	7	36	25
3. Library and data processing	116		67				66
Statutory[3]	2 837		2755	2 128	214	5	174
TOTAL	5 302		5 040	3 777	244	441	275

[3] Act respecting the National Assembly, R.S.Q., c. A-23.1

PROGRAM 3
Summary: page **1**-20

INFORMATION

1. Journal des débats	213		209	207		1	
Statutory[4]	3 047		2 597	1 705	132	185	9
2. Broadcast of debates							
Statutory[4]	2 285		1 790	1 140	315	6	19
3. Communications	1 245		1 083	345	450	194	38
Statutory[4]	80		36		36		
TOTAL	6 870		5 715	3 397	933	386	66

[4] Act respecting the National Assembly, R.S.Q., c. A-23.1

The objective of this program is to make the necessary resources available to Members of the National Assembly, the parties' research services, the general secretariat and the protocol and parliamentary relations services so they may carry out their tasks.

					CAPITAL — OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	
		1							
87	7	35	8	11		290			
	1	9		4					
	1 554	253							
1	10	14	2						
4		48	16	2		5		25	
92	1 572	360	26	17		295		25	

The objective of this program is to provide advice and assistance to Members in the exercise of duty as legislators.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	TRANSFER
		2							
	19	11				2			
		1							
2	7	10	3			11			
	1								
3		198	5	23		5			
5	27	222	8	23		18			

The objective of this program is to ensure the spread of information about the National Assembly among Members and the public.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	TRANSFER
		1							
103	186	222	5			50			
31	3	103	57			116			
1	1	49	5						
135	190	375	67			166			

NATIONAL ASSEMBLY

(in thousands of dollars)

PROGRAM 4
Summary: page 1-20

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Personnel and financial services	3 271		3 014	2 153	756	20	44
2. Ancillary and support services	1 678		1 646	1 147	105	7	7
Statutory[5]	4 308		2 381	308	40	8	44
3. Restaurants	1 568		1 421	507	343	2	3
TOTAL	10 825		8 462	4 115	1 244	37	98

[5] Act respecting the National Assembly, R.S.Q., c. A-23.1

PROGRAM 5
Summary: page 1-20

BUREAU DE L'ASSEMBLÉE NATIONALE

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Bureau operations and reserve fund	246		217	200	13	2	
TOTAL	246		217	200	13	2	

PROGRAM 6
Summary: page 1-20

THE PUBLIC PROTECTOR

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	1 878	1	1 791	1 365	184	115	20
Statutory[6]			50	50			
TOTAL	1 878	1	1 841	1 415	184	115	20

[6] Public Protector Act, R.S.Q., c. P-32

PROGRAM 7
Summary: page 1-20

THE AUDITOR-GENERAL

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL	7 481	3	7 247	6 080	130	227	508

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of National Assembly programs.

					CAPITAL — OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	
2	2	6	1	10		20			
4	12	339	3			22			
111	19	72	246		4	70	1 459		
4	21	443	1	5		92			
121	54	860	251	15	4	204	1 459		

The objective of this program is to ensure Bureau operations and to make provision for any increase in voted appropriations likely to be required under National Assembly programs 1, 2, 3 and 4, on Bureau approval; receipts may be reused for the same purposes.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	TRANSFER
		2							
		2							

The objective of this program is to enable the Public Protector to hear complaints of unfair administrative treatment lodged by the public.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	TRANSFER
4	2	24	19	2		56			
4	2	24	19	2		56			

The objective of this program is to audit the financial operations of departments and Government enterprises and table a report on the matter before the National Assembly.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	TRANSFER
1	76	79	29	16		101			

PROGRAM 8
Summary: page **1**-20

ELECTORAL SYSTEM ADMINISTRATION

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1 Chief Electoral Officer Statutory[7]	30 636	4	29 294	4 273	1 054	340	715
2 Commission de la représentation électorale Statutory[8]	350		246			21	64
TOTAL	30 986	4	29 540	4 273	1 054	361	779

[7] Election Act, R.S.Q., c. E-3.1 and S.Q., 1984, c. 51 and Act to govern the financing of political parties, R.S.Q., c. F-2

[8] Act respecting electoral representation, R.S.Q., c. R-24.1

TOTAL FOR THE PROGRAMS	APPROPRIATIONS	Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	18 204	4	17 197	12 486	1 992	572	687
Statutory	72 700	26	67 716	31 069	2 356	3 388	2 288
	90 904	30	84 913	43 555	4 348	3 960	2 975

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	47 903	33 407

The objective of this program is the implementation of legislation on the electoral system and the financing of political parties.

					CAPITAL — OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Equipment	Fixed Assets	Other Expenditures	
155	672	245		20 565		155	25		1 095
	1	2		158					
155	673	247		20 723		155	25		1 095

16	115	947	58	33		291			
497	2 479	1 222	342	20 763	4	704	1 484	25	1 095
513	2 594	2 169	400	20 796	4	995	1 184	25	1 095

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	2 508	1 095

COMMERCE EXTÉRIEUR

(in thousands of dollars)

PROGRAM 1
Summary: page 1-10

DEVELOPMENT OF EXTERNAL TRADE AND ECONOMIC RELATIONS

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	20 636	594	18 157	7 399	207	2 753	1 953
Statutory[1]	39		39	39			
TOTAL	20 675	594	18 196	7 438	207	2 753	1 953

[1] Public Service Act, R.S.Q., c. F-3.1.1

TOTAL FOR THE PROGRAM	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	20 636	594	18 157	7 399	207	2 753	1 953
Statutory	39		39	39			
	20 675	594	18 196	7 438	207	2 753	1 953

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	7 645	5 372

The objective of this program is to promote the expansion of markets for Québec goods and services, to encourage industrial agreements with foreign partners and to coordinate the economic and commercial activities of departments and public enterprises outside Québec.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
19	56	276	100	215	129	5 050
19	56	276	100	215	129	5 050
19	56	276	100	215	129	5 050
19	56	276	100	215	129	5 050

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	129	5 050

COMMUNAUTÉS CULTURELLES ET IMMIGRATION

(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

CULTURAL COMMUNITIES AND IMMIGRATION

ELEMENTS	APPROPRIATIONS	CHARGES Investments, Loans & Advances	CHARGES Expenditures	OPERATING — STAFF Salaries	OPERATING — STAFF Other Remuneration	OPERATING — OTHER EXPENDITURE Communications	OPERATING — OTHER EXPENDITURE Services
1. Comité d'implantation du plan d'action à l'intention des communautés culturelles	94		77		69	3	
2. Cultural communities	2 154		2 101	119	114	25	60
3. Recruitment and selection of immigrants	4 400	10	4 233	3 313	599	227	74
4. Integration of immigrants	13 302	5	12 706	6 492	3 315	109	1 421
Statutory[1]	5		5	5			
5. Administration and internal management	8 736	4	8 583	3 383	491	247	250
TOTAL	28 691	19	27 705	13 312	4 588	611	1 805

[1] Public Service Act, R.S.Q., c. F-3.1.1

PROGRAM 2
Summary: page 1-14

CHARTER OF THE FRENCH LANGUAGE

ELEMENTS	APPROPRIATIONS	CHARGES Investments, Loans & Advances	CHARGES Expenditures	OPERATING — STAFF Salaries	OPERATING — STAFF Other Remuneration	OPERATING — OTHER EXPENDITURE Communications	OPERATING — OTHER EXPENDITURE Services
1. Office de la langue française	14 398	4	13 043	9 735	636	547	1 009
2. Commission de protection de la langue française	1 379		1 211	1 034	68	47	15
3. Conseil de la langue française	2 394		2 030	1 121	62	204	520
4. Commission d'appel de francisation des entreprises	169		72	72			
5. Commission de toponymie	1 496		1 491	965	180	70	219
TOTAL	19 836	4	17 847	12 927	946	868	1 763

TOTAL FOR THE PROGRAMS	APPROPRIATIONS	CHARGES Investments, Loans & Advances	CHARGES Expenditures	OPERATING — STAFF Salaries	OPERATING — STAFF Other Remuneration	OPERATING — OTHER EXPENDITURE Communications	OPERATING — OTHER EXPENDITURE Services
Voted	48 522	23	45 547	26 234	5 534	1 479	3 568
Statutory	5		5	5			
	48 527	23	45 552	26 239	5 534	1 479	3 568

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	31 773	6 320

The objective of this program is to provide cultural communities with means of fulfillment and ensure their full participation in Québec life, as well as ensuring the recruitment, selection and integration of immigrants.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Mainte-nance	Rent	Supplies	Equip-ment	Other Expendi-tures	Equip-ment	
	2	3				
		6				1 777
	1	19				
1	26	89	20	10	6	1 217
30	110	210	47	27	12	3 776
31	139	327	67	37	18	6 770

The objective of this program is the spread, development, quality and respect of the French language in all areas of activity.

81	122	245	65	23	272	308
	7	11	1		28	
	8	55	1	2		57
3	10	33	2	3	6	
84	147	344	69	28	306	365

115	286	671	136	65	324	7 135
115	286	671	136	65	324	7 135

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	324	7 135

COMMUNICATIONS

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-24

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration	2 039	2	1 998	1 274	127	169	117
2. Administrative and technical support	3 487	2	3 204	1 924	196	112	58
Statutory[1]	27		27	27			
3. Postal and Government courier service	22 621		22 371	3 784	329	17 043	46
TOTAL:	28 174	4	27 600	7 009	652	17 324	221

[1] Public Service Act, R.S.Q., c. F-3.1.1

PROGRAM 2
Summary: page **1**-24

INFORMATION AND GOVERNMENT PUBLICATIONS

1. Means of communication	8 662	5	8 295	3 491	163	3 303	584
2. Communication-Québec	6 510	4	6 272	4 748	401	338	192
3. Government publications	5 531		5 269	3 845	394	98	331
4. Official publications	279		245	223	8		
5. Internal printing	3 362		3 354	3 080	30	13	
6. Coordinating agency	8 170		7 811			7 811	
7. Revolving Fund[2]	1 500	1 269					
TOTAL:	34 014	1 278	31 246	15 387	996	11 563	1 107

[2] The purpose of the Revolving Fund is to cover the cost of copy services carried out through ministère des Communications workshops on behalf of Government departments and agencies as well as copy services to the public in locations specified by the Conseil du trésor. Receipts are paid into the Revolving Fund and reused for the same purposes.

PROGRAM 3
Summary: page **1**-24

BUREAU CENTRAL DE L'INFORMATIQUE

1. Interdepartmental coordination	6 239		4 011	993	35	34	1 232
2. Systems development and operation	15 686	3	15 366	5 675	494	49	919
TOTAL:	21 925	3	19 377	6 668	529	83	2 151

PROGRAM 4
Summary: page **1**-24

GOVERNMENT COMMUNICATIONS NETWORKS AND FACILITIES

1. Communications services	55 270		54 101			50 199	420
2. Internal management	5 188	1	4 782	3 773	352	161	106
TOTAL:	60 458	1	58 883	3 773	352	50 360	526

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs and the providing of mail and courier service to Government departments and agencies.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	
2	21	76	15	4	10		183
2	9	206	37	6	654		
178	158	386	104	4	339		
182	188	668	156	14	1 003		183

The objective of this program is to inform the public about Government programs, activities and services and to help departments and agencies, on request, with publishing and their information or publicity programs.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Capital Equipment	Fixed Assets	Transfer
43	67	430	69	11	134		
22	60	173	50	20	192		76
32	21	156	75	27	290		
9		5					
100	131						
206	279	764	194	58	616		76

The objective of this program is to coordinate the development and operation of data-processing systems and to provide computer services to departments.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Capital Equipment	Fixed Assets	Transfer
2	10	115	9	17	79		1 485
671	6 277	586	31	114	550		
673	6 287	701	40	131	629		1 485

The objective of this program is to plan, coordinate and supervise the acquisition, establishment and use of communications facilities by the Government and to a certain extent by public agencies.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Capital Equipment	Fixed Assets	Transfer
1 012	143	144	83	25	1 418	657	
38	42	115	34	20	141		
1 050	185	259	117	45	1 559	657	

COMMUNICATIONS

(in thousands of dollars)

PROGRAM 5
Summary: page **1**-12

POLICY DEVELOPMENT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Communications development	998	6	885	656	65	64	66
2. Media and program development	5 024	10	4 900	1 001	125	115	160
3. Research	610		475	264	18	17	162
4. Development assistance	2 835		2 714				
TOTAL:	9 467	16	8 974	1 921	208	196	388

PROGRAM 6
Summary: page **1**-12

RÉGIE DES SERVICES PUBLICS

TOTAL:	2 297		1 842	1 717	30	31	10

PROGRAM 7
Summary: page **1**-12

COMMISSION D'ACCÈS À L'INFORMATION

TOTAL:	1 905		1 366	828	185	101	103

PROGRAM 8
Summary: page **1**-14

SOCIÉTÉ DE RADIO-TÉLÉVISION DU QUÉBEC

TOTAL:	57 755		57 755				

TOTAL FOR THE PROGRAMS:							
Voted	215 968	1 302	207 016	37 276	2 952	79 658	4 506
Statutory	27		27	27			
	215 995	1 302	207 043	37 303	2 952	79 658	4 506

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	40 255	96 617

The objective of this program is the promotion, orientation, coordination and supervision of the development of communications networks and facilities in Québec.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	
	2	13	5	7	7		
3	19	30	5	6			3 436
		9	2	3			
							2 714
3	21	52	12	16	7		6 150

The objective of this program is to ensure the supervision and control required for protecting the public interest in the development and operation of certain public services, particularly in the telecommunications sector.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	Transfer
3	23	16	10	2			

The objective of this program is to provide individuals with access to documents held by public agencies while ensuring the protection of personal information; it also aims to offer citizens a means of having decisions of public agencies concerning confidentiality reviewed.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	Transfer
	5	30	60	3	51		

The objective of this program is to provide Government agencies with a service for producing audio-visual material and to offer the public radio and television broadcasts that will stimulate intellectual development.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	Transfer
							57 755

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	Transfer
2 117	6 988	2 490	589	269	3 865	657	65 649
2 117	6 988	2 490	589	269	3 865	657	65 649

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	4 522	65 649

CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-22

OFFICE OF THE LIEUTENANT-GOVERNOR

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	572		543	365	14	9	56

PROGRAM 2
Summary: page **1**-22

SUPPORT SERVICES FOR THE PREMIER AND THE CONSEIL EXECUTIF

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Premier's office	3 428	3	3 265	2 301	4	211	54
2. General secretariat and clerk of the Conseil exécutif	13 392	35	12 955	5 346	2 143	1 031	1 877
Statutory[1]	115		60	50	1	1	6
3. Amerindian and Inuit Affairs	8 583	1	7 904	965	582	963	511
4. Internal management and administrative support	2 947	1	2 864	1 833	289	16	15
5. Allowances to members Statutory[2]	901		967	967			
6. Office of the Minister responsible for electoral reform and Secretariat	746		604	471	60	34	31
7. Office of the Minister responsible for linguistic matters and Secretariat	166		144	116		3	5
8. Office of the Minister responsible for employment and concerted action and Secretariat	275		87	76		6	3
TOTAL:	30 553	40	28 850	12 125	3 079	2 265	2 502

[1] Act respecting the Ordre national du Québec, S.Q., 1984, c. 24.

[2] Executive Power Act, R.S.Q., c. E-18.

The objective of this program is to enable the Lieutenant-Governor to assume the duties incumbent on him by law.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Mainte-nance	Rent	Supplies	Equip-ment	Other Expendi-tures	Equip-ment	Fixed Assets	
18	3	40	4		34		

The objective of this program is to provide the Premier, the Conseil exécutif and its committees with the human and technical resources required to carry out their duties.

Mainte-nance	Rent	Supplies	Equip-ment	Other Expendi-tures	Equip-ment	Fixed Assets	TRANSFER
		2		1			692
5	43	188	103	24	3		2 192
		1	1				
80	5	758	19		841	786	2 394
31	143	425	41	4	67		
		3		1	4		
	1	4	15				
		1	1				
116	192	1 382	180	30	915	786	5 278

CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAM 3
Summary: page 1-26

PROMOTION OF WOMEN'S RIGHTS

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Office of the Minister responsible for women's issues	778	1	724	471		158	5
2. Secrétariat à la condition féminine	1 470		1 070	449	217	84	274
3. Promotion of women's rights and issues	2 871	2	2 717	1 815	300	230	244
TOTAL:	5 119	3	4 511	2 735	517	472	523

PROGRAM 4
Summary: page 1-24

COORDINATION OF REGIONAL AND ECONOMIC DEVELOPMENT AND REGIONAL DEVELOPMENT INITIATIVES

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Regional Development Fund	46 514		44 041		2 375	134	160
2. Provision to increase appropriations to departments for carrying out regional development projects*	100						
TOTAL:	46 614		44 041		2 375	134	160

* The balance of appropriations so transferred but not applied, along with those already included in departmental budgets for such projects may be paid into the provision with right to commit, on conditions fixed by the Conseil du trésor.

PROGRAM 5
Summary: page 1-24

REGIONAL PLANNING AND DEVELOPMENT, CONSULTATION AND ADMINISTRATION OF THE OPDQ

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Office of the Minister responsible for regional planning and development	581		461	369		84	1
2. Secrétariat à l'aménagement et à la décentralisation	4 867	1	3 728	1 244	1 054	80	1 175
3. Administration and administrative support	6 498	2	6 150	4 944	483	276	136
4. Assistance for consultation	2 621		2 619				
TOTAL:	14 567	3	12 958	6 557	1 537	440	1 312

PROGRAM 6
Summary: page 1-20

ADMINISTRATION AND MANAGEMENT OF THE OFFICE DES SERVICES DE GARDE À L'ENFANCE

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Day-care services	56 133	1	51 194				
2. Administration and management	2 823	20	2 396	1 535	271	197	191
TOTAL:	58 956	21	53 590	1 535	271	197	191

The objective of this program is to ensure implementation of an overall policy on the status of women and to promote women's equality and respect for their rights.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	
	2	36	2				50
	3	35	6		2		
7	15	45	24	7	30		
7	20	116	32	7	32		50

The objective of this program is to promote concerted action by departments and economic agents with a view to carrying out regional development projects on a priority basis.

7	44	15	34		19		41 253
7	44	15	34		19		41 253

The objective of this program is to determine Government policy on regional planning and development, prepare and coordinate decentralization measures, prepare Government documentation under the Act respecting land use planning and development, and to coordinate and direct the necessary resources for the management of Office programs in association with advisory bodies.

	1	6					
5	15	136	3	1	15		
18	36	139	47	25	46		
							2 619
23	52	281	50	26	61		2 619

The objective of this program is to provide families with financial assistance for day care and to develop day-care facilities.

							51 194
6	23	115	10	1	47		
6	23	115	10	1	47		51 194

CONSEIL EXÉCUTIF

(in thousands of dollars)

PROGRAM 7
Summary: page **1**-18

CITIZEN RELATIONS AND THE OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Office of the Minister responsible for citizen relations	634		559	503		40	2
2. Secrétariat aux relations avec les citoyens	651		481	416	3	24	31
Statutory[1]	35		35	35			
3. Services to adults in work programs for the handicapped	19 859		19 036				
4. Support for rights promotion agencies	1 688		1 676				
5. Administration and management	13 310	3	11 702	2 443	1 262	393	565
TOTAL:	36 177	3	33 489	3 397	1 265	457	598

[1] Public Service Act, R.S.Q., c. F-3.1.1.

PROGRAM 8
Summary: page **1**-24

CANADIAN AFFAIRS*

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Office of the Minister responsible for Canadian intergovernmental affairs	566	2	297	219		42	27
TOTAL:	566	2	297	219		42	27

* Appropriations and expenditure for federal-provincial and inter-provincial relations as well as inter-provincial cooperation are shown under the ministère des Relations internationales (p. 1-170).

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	192 073	72	177 217	25 881	9 057	4 015	5 363
Statutory	1 051		1 062	1 052	1	1	6
	193 124	72	178 279	26 933	9 058	4 016	5 369

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	35 991	12 854

The objective of this program is to personalize relations between the public administration and citizens and to ensure the coordination of Office des personnes handicapées du Québec activities.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	
	7	7					
	1	2		1	3		
							19 036
							1 676
11	79	244	265	9	47		6 384
11	87	253	265	10	50		27 096

The objective of this program is to sustain and develop relations between the Government and other governments in Canada.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	Transfer
	2	2	5				
	2	2	5				

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	Transfer
188	423	2 203	579	74	1 158	786	127 490
		1	1				
188	423	2 204	580	74	1 158	786	127 490

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	1 944	127 490

CONSEIL DU TRÉSOR

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

BUDGET MANAGEMENT AND ADMINISTRATIVE POLICY

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Budget programming and control	2 816		2 441	2 245	33	61	5
2. Administrative policy	1 822		1 616	1 389	21	73	69
3. Personnel policy, labour relations and working conditions	2 608	1	2 453	1 642	145	86	424
Statutory[1]	4 259	1	3 220	2 775	19	129	148
4. Administrative and technical support	2 864		2 702	1 971	88	97	202
Statutory[1]	323	5	293	224	6		
5. Provision to increase appropriations for the carrying out by departments of plans or pilot projects designed to improve administrative methods	106		20	20			
TOTAL:	14 798	7	12 745	10 266	312	446	848

[1] Public Service Act, R.S.Q., c. F-3.1.1.

TOTAL FOR THE PROGRAM:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	10 216	1	9 232	7 267	287	317	700
Statutory	4 582	6	3 513	2 999	25	129	148
	14 798	7	12 745	10 266	312	446	848

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	10 578	1 951

The objective of this program is to determine overall policy for human resource management, to allocate human, material and financial resources in accordance with Government priorities and to see that departments and agencies depending on those resources use them efficiently in implementing programs.

					CAPITAL — OTHER EXPENDITURE
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment
6	55	8	9	2	17
7	4	35	9		9
9	73	11	6	18	39
11	17	95	2	6	18
18	58	108	22	5	133
		63			
51	207	320	48	31	216

40	190	162	46	25	198
11	17	158	2	6	18
51	207	320	48	31	216

	CAPITAL — OTHER EXPENDITURE
	216

ÉDUCATION

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-14

ADMINISTRATION

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration	6 023	4	5 961	3 884	106	304	619
2. Planning	5 071	3	5 029	3 176	590	108	993
3. Internal management	35 147	8	35 018	14 062	1 413	4 700	4 952
4. Administration of public elementary and secondary education	1 674	6	31 132	22 411	581	1 023	2 348
5. Administration of higher education*	13 928	2	13 899	9 305	1 737	236	1 117
6. Administration of intersystem services	19 149	5	18 906	8 986	1 211	350	5 699
Statutory[1]			6				
7. Data-processing services for the educational system	6 576	1	6 517	3 571	1 240	108	1 585
TOTAL:	117 568	29	116 468	65 395	6 878	6 829	17 313

[1] Financial Administration Act, R.S.Q., c. A-6.

* Under the jurisdiction of the Minister of Higher Education, Science and Technology from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2870-84.

PROGRAM 2
Summary: page **1**-14

CONSULTATION

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Conseil supérieur de l'éducation	1 957		1 941	1 043	49	160	624
2. Conseil des collèges	1 256		1 213	471	168	77	449
3. Conseil des universités	1 228		1 154	594	80	48	383
TOTAL:	4 441		4 308	2 108	297	285	1 456

The objective of this program is to ensure the administration of all programs entrusted to the ministère de l'Éducation, to coordinate the different educational institutions in the system and to provide them with the necessary educational and administrative support services.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL — OTHER EXPENDITURE Equipment	TRANSFER
1	8	36	3	5	5	990
12	12	24	31	24	59	
605	3 970	1 827	136	140	1 656	1 557
56	109	227	74	39	108	4 156
32	35	79	45	21	462	830
24	26	393	18	33	166	2 000
				6		
				13		
730	4 160	2 586	307	281	2 456	9 533

The objective of this program is to provide the Minister of Education with advice, as required by law, and as pertains to the state of education and needs.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
3	3	42	2	5	10	
2	6	13	2	3	22	
5	9	13	2	6	14	
10	18	68	6	14	46	

ÉDUCATION

(in thousands of dollars)

PROGRAM 3
Summary: page 1-14

FINANCIAL ASSISTANCE TO STUDENTS*

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services
1. Scholarships subsequent to loans	178 700		178 617				
Statutory[2]			206				
2. Interest and repayments to banks	58 700	6 513	52 073				
3. Other scholarships	4 700		4 503				
TOTAL:	242 100	6 513	235 399				

[2] Financial Administration Act, R.S.Q., c. A-6

* Under the jurisdiction of the Minister of Higher Education, Science and Technology from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2870-84.

PROGRAM 4
Summary: page 1-14

PUBLIC ELEMENTARY AND SECONDARY EDUCATION

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services
1. Operations	3 132 547	1 620	3 124 132				
Statutory[3]	199 605		188 066				
2. Investments	15 000		13 738				
3. Debt service	298 784		298 783				
TOTAL:	3 645 936	1 620	3 624 719				

[3] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., C. R-10

PROGRAM 5
Summary: page 1-14

PUBLIC VOCATIONAL COLLEGE EDUCATION*

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services
1. Operations	684 559		683 751				
Statutory[4]	33 539		47 556				
2. Debt service	79 285		79 285				
TOTAL:	797 383		810 592				

[4] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

* Under the jurisdiction of the Minister of Higher Education, Science and Technology from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2870-84.

The objective of this program is to make education more accessible by providing financial assistance to students.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						178 617
				206		
				184		51 889
						4 503
				390		235 009

The objective of this program is to make educational and support services available to students by providing school boards with the necessary resources for operations and development.

						3 124 132
						188 066
						13 738
						298 783
						3 624 719

The objective of this program is to make educational and support services available to students by providing vocational colleges with the necessary resources for operations and development.

						683 751
						47 556
						79 285
						810 592

ÉDUCATION

(in thousands of dollars)

PROGRAM 6
Summary: page **1**-14

UNIVERSITY EDUCATION*

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Operations	886 570		886 570				
Statutory[5]	1 200		1 685				
2. Investments	4 075		907				
3. Debt service	79 263		79 263				
4. Remuneration of hospital interns and residents	57 525		57 525				
TOTAL:	1 028 633		1 025 950				

[5] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

* Under the jurisdiction of the Minister of Higher Education, Science and Technology from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2870-84.

PROGRAM 7
Summary: page **1**-14

ADULT EDUCATION

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. School board operations	132 543		132 018				
2. Public vocational college operations	33 755		33 755				
3. Operations of other institutions	9 951		9 866				
4. Commission de formation professionnelle*	13 620		11 723			297	
TOTAL:	189 869		187 362			297	

* Under the jurisdiction of the Minister of Manpower and Income Security pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 1569-84.

PROGRAM 8
Summary: page **1**-14

PRIVATE SCHOOLS

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Elementary and secondary education	172 490		172 394				
Statutory[6]	23 195		18 958				
2. College education	55 723		55 723				
Statutory[7]	8 459		6 912				
TOTAL:	259 867		253 987				

[6, 7] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10.

The objective of this program is to promote teaching and research by providing universities with the financial resources required for their operations and development.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						886 570
						1 685
						907
						79 263
						57 525
						1 025 950

The objective of this program is to contribute to individual and collective social and cultural development through educational activity and to retrain workers in response to the demands of changing technology.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
						132 018
						33 755
						9 866
						11 426
						187 065

The objective of this program is to maintain private elementary, secondary and college educational institutions and the quality of education by providing them with needed administrative and financial support.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
						172 394
						18 958
						55 723
						6 912
						253 987

ÉDUCATION

(in thousands of dollars)

PROGRAM 9
Summary: page 1-14

FUND FOR TRAINING RESEARCHERS AND CONCERTED ACTION*

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Assistance for research	18 999		18 999				
2. Scholarships	10 513		10 513				
3. Management subsidy	2 246		2 246				
TOTAL:	31 758		31 758				

* Under the jurisdiction of the Minister of Higher Education, Science and Technology from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2870-84.

PROGRAM 10
Summary: page 1-26

ORGANIZATION AND REGULATION OF THE PROFESSIONS

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	2 778		2 520	1 338	52	128	770

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	6 054 335	8 162	6 029 674	68 841	7 227	7 539	19 539
Statutory	265 998		263 389				
	6 320 333	8 162	6 293 063	68 841	7 227	7 539	19 539

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	76 068	35 698

The objective of this program is to promote the development of university research and the training of researchers and specialists.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Équipment	
							18 999
							10 513
							2 246
							31 758

The objective of this program is to enable the Office des professions du Québec to see that professional corporations ensure protection of the public.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Équipment	TRANSFER
7	12	24	2	5		16	166

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Équipment	TRANSFER
747	4 190	2 678	315	478		2 518	5 915 602
				212			263 177
747	4 190	2 678	315	690		2 518	6 178 779

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	2 518	6 178 779

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 1
Summary: page **1-8**

FOREST INVENTORY*

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Research	3 199		3 123	2 098	303	153	77	23
2. Timber surveys	4 414	1	4 248	2 075	100	113	1 619	13
TOTAL:	7 613	1	7 371	4 173	403	266	1 696	36

* Under the jurisdiction of the Minister responsible for forests from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

PROGRAM 2
Summary: page **1-8**

FOREST IMPROVEMENT*

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Public forest development	71 642	3	69 647	5 720	18 785	1 547	12 528	809
2. Private forest development	20 973	125	20 750	1 158	416	110	30	18
TOTAL:	92 615	128	90 397	6 878	19 201	1 657	12 558	827

* Under the jurisdiction of the Minister responsible for forests from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

PROGRAM 3
Summary: page **1-8**

FOREST PROTECTION*

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Fire prevention and control	11 373		10 943	477	30	88	10 238	6
2. Prevention and control of tree disease and harmful insects	18 176	4	17 510	1 405	3 145	1 002	1 244	297
3. Forest conservation education	2 366		2 339	679	951	123	78	19
TOTAL:	31 915	4	30 792	2 561	4 126	1 213	11 560	322

* Under the jurisdiction of the Minister responsible for forests from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

PROGRAM 4
Summary: page **1-8**

FOREST USE*

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Forest use planning	9 105	2	8 650	7 245	247	211	151	59
2. Operational control	9 636	1	9 216	7 263	467	361	7	168
3. Logging roads	22 556		15 134	1 149	248	89		27
TOTAL:	41 297	3	33 000	15 657	962	661	158	254

* Under the jurisdiction of the Minister responsible for forests from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

The objective of this program is to acquire, process and update forest data, to experiment and perfect certain forest operations techniques and to prepare the various development options.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
96	147	9	1							66			150
4	185									139			
100	332	9	1							205			150

The objective of this program is to improve the productive capacity of private and public woodlands, both in terms of quality and quantity, so as to meet the demand for ligneous matter and respond to other needs.

2 290	18 535	1 638	31		388	8	377	310	995	2 984	2 349	27	326
14	114	9	1							60			18 820
2 304	18 649	1 647	32		388	8	377	310	995	3 044	2 349	27	19 146

The objective of this program is to protect the forest from fire, insects, disease and misuse by man.

	23	14	1							66			
5 825	4 043	118	3							403			25
29	143	9	1							20			287
5 854	4 209	141	5							489			312

The objective of this program is to ensure wood supplies to present and future processing plants while taking into account the locale, productive capacity of the sources of ligneous matter and the needs of other forest resource users.

63	401	24	11				65			4	88		81
42	549	112	9							213			25
66	129	11	1	5	422	71	134	1 626	245	282	1 778	3	8 848
171	1 079	147	21	5	422	71	199	1 626	245	499	1 866	3	8 954

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 5
Summary: page **1-8**

INTERNAL MANAGEMENT AND SUPPORT*

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
1. Administration	5 996	4	5 913	4 683	112	437	84	14
Statutory[1]	32		32	32				
2. Administrative and technical support	16 409	10	16 089	10 462	1 163	704	677	188
Statutory[1]	16		16	16				
Statutory[2]			31					
TOTAL:	22 453	14	22 081	15 193	1 275	1 141	761	202

[1] Public Service Act, R.S.Q., c. F-3.1.1

[2] Financial Administration Act, R.S.Q., c. A-6.

* Under the jurisdiction of the Minister responsible for forests from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

PROGRAM 6
Summary: page **1-8**

FORESTRY FINANCING*

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
1. Internal management and support	1 113		1 051	883	30	72	3	4
2. Forestry loans	181		9					
Statutory[3]	1 780		1 741					
3. Forestry loan guarantees	663		616					
Statutory[3]	50							
TOTAL:	3 787		3 417	883	30	72	3	4

[3] Forestry Credit Act, R.S.Q., c. C-78.

* Under the jurisdiction of the Minister responsible for forests from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

PROGRAM 7
Summary: page **1-8**

FOREST INDUSTRY DEVELOPMENT*

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
TOTAL:	50 737		49 118	1 030	166	167	1 136	2

* Under the jurisdiction of the Minister responsible for forests from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

PROGRAM 8
Summary: page **1-24**

LAND SURVEY

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
1. Integrated mapping and surveys	13 231	3	13 149	5 908	1 306	367	4 231	195
Statutory[4]	37		37	37				
2. Territorial rights	362		348	319	21	4		
TOTAL:	13 630	3	13 534	6 264	1 327	371	4 231	195

[4] Public Service Act, R.S.Q., c. F-3.1.1.

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
12	79	25	6							11			450
334	1 920	313	61							267			
			31										
346	1 999	338	98							278			450

The objective of this program is to make credit more available in order to promote investment in the development and consolidation of private forests.

9	34	3	5							8			
													9
													1 741
													616
9	34	3	5							8			2 366

The objective of this program is to promote the rationalization and development of the wood processing sector.

10	42	4	3							12	1		46 545

The objective of this program is to collect data on territorial size, shape, use, boundaries and description.

183	503	34	11							369	5	17	20
	4												
183	507	34	11							369	5	17	20

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 9
Summary: page **1**-26

PUBLIC LAND MANAGEMENT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL:	6 641	1	6 376	4 728	925	144	41	48

PROGRAM 10
Summary: page **1**-8

GEOLOGICAL SURVEYING AND MINERAL EXPLORATION

1. Surveys and geoscientific studies	10 922	1	10 291	1 581	1 175	1 159	5 021	74
2. Assistance to mineral exploration	7 671	1	5 556	2 605	303	233	949	23
TOTAL:	18 593	2	15 847	4 186	1 478	1 392	5 970	97

PROGRAM 11
Summary: page **1**-8

MINERALS PRODUCTION AND MINE MANAGEMENT

1. Assistance to the mining industry	39 809		39 227	1 480	291	115	81	137
2. Mineral economics	1 213		1 004	664	249	27	38	2
3. Mining duties, permits and leases	6 173	1	5 879	1 305	112	61	17	3
TOTAL:	47 195	1	46 110	3 449	652	203	136	142

PROGRAM 12
Summary: page **1**-8

MINERAL RESEARCH, ANALYSES AND ASSAYS

1. Analyses and tests	2 983	1	2 900	1 672	194	25	77	27
2. Research and development	3 690	1	3 674	2 153	250	56	249	43
3. Mining technology	925		915	561	107	58	95	1
TOTAL:	7 598	2	7 489	4 386	551	139	421	71

PROGRAM 13
Summary: page **1**-10

RÉGIE DE L'ÉLECTRICITÉ ET DU GAZ

1. Control and supervision of distributors	1 414		1 307	1 140	70	27	31	2
2. Public safety	985		905	802		40	4	18
TOTAL:	2 399		2 212	1 942	70	67	35	20

The objective of this program is to carry out the various transactions for the disposal or lease of certain parts of the public domain and to control the use of public land.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
64	236	20	4							166			

The objective of this program is to gather knowledge of Québec's geology and mineral composition and to promote mineral exploration on its territory.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
224	521	165	1							314			56
28	250	3	2							64			1 096
252	771	168	3							378			1 152

The objective of this program is to inventory and encourage mining activity, to promote certain development projects and infrastructure investments with the industry and also to regulate some of the conditions for mining activities.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
122	74	2	10		112	12	181	850	25	73	30		35 632
11	8	1	2							2			
16	58		4 262							45			
149	140	3	4 274		112	12	181	850	25	120	30		35 632

The objective of this program is to encourage the extraction, processing and use of minerals through applied research and to provide analytical services and technical advice.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
4	353	19	10							519			
8	297	28	15				9			365	201		
6	10	12	5							60			
18	660	59	30				9			944	201		

The objective of this program is to ensure protection to consumers and distributors of gas and electricity in matters of accident prevention, expropriation, rate-setting and supplies.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
7	13	1	2							14			
1	35									5			
8	48	1	2							19			

ÉNERGIE ET RESSOURCES

(in thousands of dollars)

PROGRAM 14
Summary: page 1-10

STUDIES, RESEARCH AND INITIATIVES CONCERNING ENERGY

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Policies and strategy	1 738		1 554	855	137	57	252	15
2. Conventional energy sources	10 591	2	9 994	1 977	143	190	68	
3. Development of energy conservation programs	11 892	2	9 635	735	769	83	238	31
4. Development of new sources of energy	1 470		1 054	270	5	26	147	
TOTAL:	25 691	4	22 237	3 837	1 054	356	705	46

TOTAL FOR THE PROGRAMS:

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	370 249	163	348 124	75 082	32 220	7 849	39 411	2 266
Statutory	1 915		1 857	85				
TOTAL:	372 164	163	349 981	75 167	32 220	7 849	39 411	2 266

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	107 387	94 926

The objective of this program is to encourage the search for oil and natural gas in Québec and to determine the direction of Government policy on fossil fuels and electricity.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
18	35	4	1							44			136
7	14	3	1										7 591
20	20	36	2							20			7 681
	2												604
45	71	43	4							64			16 012

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
9 513	28 777	2 617	4 462	5	922	91	766	2 786	1 265	6 595	4 452	47	128 998
			31										1 741
9 513	28 777	2 617	4 493	5	922	91	766	2 786	1 265	6 595	4 452	47	130 739

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE	TRANSFER
	927	16 002	130 739

ENSEIGNEMENT SUPÉRIEUR, SCIENCE ET TECHNOLOGIE*

(in thousands of dollars)

PROGRAM 1
Summary: page 1-10

SCIENCE AND TECHNOLOGY

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration, administrative and technical support	10 746	513	8 095	2 444	521	346	413
Statutory[1]	28		28	28			
2. Support for scientific and technical employment	15 223		13 822		110	41	311
3. Support for scientific and technical development projects	1 583		1 528				
4. Support for applied research centres	16 490		210				
5. Conseil de la science et de la technologie	949		846	365	39	54	293
6. Provision to increase funding, on Conseil du trésor approval, for scientific and technical research and development projects	84						
TOTAL:	45 103	513	24 529	2 837	670	441	1 017

[1] Public Service Act, R.S.Q., c. F-3.1.1

PROGRAM 2
Summary: page 1-10

AGENCE QUÉBÉCOISE DE VALORISATION INDUSTRIELLE DE LA RECHERCHE

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Assistance to the development of industrial research	10 000	8 000	2 000				
2. Management subsidy	1 041		1 041				
TOTAL:	11 041	8 000	3 041				

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* Under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2870-84, program elements and entire programs of the ministère de l'Éducation were transferred to the jurisdiction of the Minister of Higher Education, Science and Technology on December 20, 1984. Appropriations and expenditures (pp. 1-108 to 1-115) appear under the ministère de l'Éducation for the period December 20, 1984 to March 31, 1985.

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	56 116	8 513	27 542	2 809	670	441	1 017
Statutory	28		28	28			
	56 144	8 513	27 570	2 837	670	441	1 017

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	3 507	1 846

The objective of this program is to provide the human and financial resources necessary for developing, implementing and coordinating policies in the area of science and technology.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
2	48	124	139	5	66	3 987
		1			22	13 337
						1 528
						210
2	4	45	17	1	26	
4	52	170	156	6	114	19 062

The objective of this program is to encourage technological innovativeness and to contribute to the industrial and commercial application of the results of scientific research.

						2 000
						1 041
						3 041

4	52	170	156	6	114	22 103
4	52	170	156	6	114	22 103

CAPITAL — OTHER EXPENDITURE	TRANSFER
114	22 103

ENVIRONNEMENT

(in thousands of dollars)

PROGRAM 1
Summary: page **1-8**

ENVIRONMENTAL PROTECTION

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
1. Standardization	2 406	1	2 277	1 745	195	82	10	8
2. Testing	6 220	4	6 020	4 813	273	462	52	68
3. Protection of nature	976		964	312	79	16	94	1
TOTAL:	9 602	5	9 261	6 870	547	560	156	77

PROGRAM 2
Summary: page **1-8**

ENVIRONMENTAL IMPROVEMENT

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
1. Work on lakes, watercourses and other hydraulic resources	20 137	2	18 030	4 078	614	1 076	2 584	179
2. Atmospheric and terrestrial environment	11 579	1	11 215	3 926	479	385	1 037	52
3. Water treatment	88 744		80 139	4 496	2 122	696	1 770	42
TOTAL:	120 460	3	109 384	12 500	3 215	2 157	5 391	273

PROGRAM 3
Summary: page **1-8**

SURVEYS AND ANALYSES

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
1. Surveys	6 931	6	6 737	4 305	740	613	508	59
2. Laboratories and research	4 184		3 984	2 300	495	56	204	47
TOTAL:	11 115	6	10 721	6 605	1 235	669	712	106

PROGRAM 4
Summary: page **1-8**

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services	OPERATING — OTHER EXPENDITURE: Maintenance
1. Central administration	8 608	13	8 253	5 210	413	483	519	84
Statutory[1]	37		36	36				
Statutory[2]			6					
2. Regional administration	2 445	2	2 252	1 714	122	202	37	8
TOTAL:	11 090	15	10 547	6 960	535	685	556	92

[1] Public Service Act, R.S.Q., c. F-3.1.1.

[2] Financial Administration Act, R.S.Q., c. A-6

The objective of this program is to prevent deterioration of the environment by setting waste standards, by monitoring factors that affect the environment and by carrying out protective measures.

				CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
	41	2	6						31			157
23	160	62	41						61			5
170	31	1	2						26	232		
193	232	65	49						118	232		162

The objective of this program is to improve the environment and restore its components so that they may once again be made suitable, both in terms of quality and quantity, for required uses.

139	618	82	42	140	84	824	25	37	390	7 027	5	486
130	198	50	37			2		3	126	306		4 484
47	250	104	29			158			194			70 231
316	1 066	236	108	140	84	584	25	40	710	7 333	5	75 201

The objective of this program is to improve knowledge of environmental components through biophysical surveys and ecosystem analyses.

11	327	53	7						114			
16	580	12	7						130		18	119
27	907	65	14						244		18	119

The objective of this program is the planning, management and coordination of human, material and financial resources required for the administration of departmental programs.

124	421	268	18						73			640
			6									
2	45	22	19						81			
126	466	290	43						154			640

ENVIRONNEMENT

(in thousands of dollars)

PROGRAM 5
Summary: page 1-8

ADVISORY BODIES

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Bureau d'audiences publiques sur l'environnement	1 245		1 203	675	82	125	248	2
2. Conseil consultatif de l'environnement and Conseil consultatif des réserves écologiques	439		432	299	30	20	69	
TOTAL:	1 684		1 635	974	112	145	317	2

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	153 914	29	141 506	33 873	5 644	4 216	7 132	550
Statutory	37		42	36				
	153 951	29	141 548	33 909	5 644	4 216	7 132	550

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	39 553	16 184

The objective of this program is to consult and inform the public on environmental matters and provide the Minister of the Environment with advice as required by law.

				CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
9	49	10	1						2			
	11		3									
9	60	10	4						2			

671	2 731	666	212	140	84	584	25	40	1 228	7 565	23	76 122
			6									
671	2 731	666	218	140	84	584	25	40	1 228	7 565	23	76 122

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE	TRANSFER
	140	9 549	76 122

FINANCES

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

ECONOMIC AND FISCAL POLICY STUDIES

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Fiscal policy	1 757		1 736	1 252	95	27	312	10
2. Economic research	790		774	560		4	173	3
TOTAL:	2 547		2 510	1 812	95	31	485	13

PROGRAM 2
Summary: page 1-24

TREASURY AND PUBLIC DEBT MANAGEMENT

1. Financial policy and transactions	4 388	1	4 340	3 497	119	30	171	43
Statutory[1]	29 800		34 109				4 863	
2. Financing the public debt	1 022		951	873	7	4	1	6
Statutory[1]	2 412 479	3	2 386 758					
3. Management of certain term borrowings of agencies in the Education and Social Affairs networks	26 332		26 330					
TOTAL:	2 474 021	4	2 452 488	4 370	126	34	5 035	49

[1] Financial Administration Act, R.S.Q., c. A-6

PROGRAM 3
Summary: page 1-24

GOVERNMENT ACCOUNTING

1. Accounting and internal management services	17 204	2	16 687	14 952	345	169	662	100
2. Systems and methods development	2 418		1 927	1 450	143	3	210	9
3. Auditing of systems and of claims relating to federal-provincial agreements	3 265		3 070	2 801		39	166	1
TOTAL:	22 887	2	21 684	19 203	488	211	1 038	110

The objective of this program is advise the Government on questions of financial, economic and fiscal policy as well as on financial relations with the federal government.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Debt Service	Equipment	
2	12	6	3		17	
6	6	1			21	
8	18	7	3		38	

The objective of this program is to manage Government cash funds and to negotiate and administer borrowings by the Government and certain agencies in the parapublic sector.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Equipment	Transfer
21	384	10	4	29 246	61	
21	4	4		2 386 758	31	
						26 330
42	388	14	4	2 416 004	92	26 330

The objective of this program is to ensure that expenditures are properly made, to prepare financial statements and provide administrators with all relevant accounting information.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	Equipment	Transfer
44	165	41	4		205	
2	13	1			96	
4	8	2			49	
50	186	44	4		350	

FINANCES

(in thousands of dollars)

PROGRAM 4
Summary: page **1**-24

CONTINGENCY FUND

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Provision to increase any appropriation, with Conseil du trésor approval, on condition that the amount added does not exceed the higher of $100 000 or 10% of the appropriation so increased; any credits to the account may be reused for the same purpose	3 207							
2. Provision to increase any appropriation, with Conseil du trésor approval, that may be applied to wages, salaries or allowances of Government or public employees	238							
3. Provision to increase any appropriation, with Conseil du trésor approval, toward departmental projects for economic assistance or development	21 085							
4. Provision to increase any appropriation, with Conseil du trésor approval, that may be applied to the payment of arrears in the Education and Social Affairs networks								
TOTAL	24 530							

PROGRAM 5
Summary: page **1**-24

INTERNAL MANAGEMENT AND SUPPORT

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL	4 482	1	4 348	2 414	161	642	482	31

The objective of this program is to provide for unforseen expenditures that may arise in the administration of Government programs.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Debt Service	Equipment	

The objective of this program is the planning, management and coordination of human, material and financial resources required to the administration of departmental programs.

60	210	30	14		179	125

FINANCES

(in thousands of dollars)

PROGRAM 6
Summary: page **1**-12

INSPECTOR GENERAL OF FINANCIAL INSTITUTIONS

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Control and supervision of insurance companies	3 119		2 991	2 601	149	114	50	3
2. Control and supervision of deposit institutions	5 929	11	4 952	4 386	82	321	116	6
Statutory[2]	48		44	44				
3. Deposit insurance plan administration	261		240	216	17	4	2	
4. General administration and registration of enterprises	6 570		6 193	4 885	313	214	165	49
Statutory[3]			10					
TOTAL:	15 927	11	14 430	12 132	561	653	333	58

[2] Public Service Act, R.S.Q., c. F-3.1.1

[3] Financial Administration Act, R.S.Q., c. A-6

PROGRAM 7
Summary: page **1**-12

CONTROL, SUPERVISION AND DEVELOPMENT OF THE SECURITIES TRADE

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	3 810		3 768	2 702	261	176	409	6
Statutory[4]	128		110	110				
TOTAL:	3 938		3 878	2 812	261	176	409	6

[4] Securities Act, R.S.Q., c. V-1.1

PROGRAM 8
Summary: page **1**-10

STATISTICS, SOCIOECONOMIC STUDIES AND RESEARCH

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL:	8 202	2	7 627	6 100	404	115	534	18

TOTAL FOR THE PROGRAMS:

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	114 079	17	85 934	48 689	2 096	1 862	3 453	285
Statutory	2 442 455	3	2 421 031	154			4 863	
	2 556 534	20	2 506 965	48 843	2 096	1 862	8 316	285

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	50 939	2 428 612

The objective of this program is to supervise and inspect financial institutions and to ensure a control on the creation and change of enterprises in Québec.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	CAPITAL — OTHER EXPENDITURE Equipment	TRANSFER
8	58	4	1		3	
14	14	9			4	
		1				
157	292	27	33		58	
			10			
179	364	41	44		65	

The objective of this program is to provide investors with protection from unfair and fraudulent practices as well as to see to the smooth operation of the market.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	CAPITAL — OTHER EXPENDITURE Equipment	TRANSFER
34	67	15	13		85	
34	67	15	13		85	

The objective of this program is to provide for the analysis and projection of socioeconomic variables that describe changes to the structure of the Québec economy as well as to ensure that statistical data on Québec is gathered, processed, analyzed and made available.

Rent	Supplies	Equipment	Other Expenditures	Debt Service	CAPITAL — OTHER EXPENDITURE Equipment	TRANSFER
81	179	26	20		150	

Rent	Supplies	Equipment	Other Expenditures	Debt Service	CAPITAL — OTHER EXPENDITURE Equipment	TRANSFER
454	1 412	177	92		959	26 455
			10	2 416 004		
454	1 412	177	102	2 416 004	959	26 455

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	959	26 455

HABITATION ET PROTECTION DU CONSOMMATEUR

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-20

ADMINISTRATION

ELEMENTS	APPRO-PRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expendi-tures	Salaries	Other Remune-ration	Commu-nications	Services
Voted	3 295	2	3 106	2 023	127	251	382
Statutory[1]			145				
TOTAL:	3 295	2	3 251	2 023	127	251	382

[1] Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 2
Summary: page **1**-20

SOCIÉTÉ D'HABITATION DU QUÉBEC

1. Administration and management	21 764	12	21 119	12 483	2 732	1 307	3 284
Statutory[2]	66		66	66			
2. Assistance to housing restoration	48 609		48 308				
3. Acquisition of individual and cooperative housing	62 683		62 664				
Statutory[3]	1 812		1 565				
4. Rent subsidies	17 475		16 379				
5. Net financing of low-rental housing	149 284		143 429				
6. Assistance for urban renewal	226		226				
TOTAL:	301 919	12	293 756	12 549	2 732	1 307	3 284

[2] Public Service Act, R.S.Q., c. F-3.1.1

[3] Family Housing Act, R.S.Q., c. H-1

PROGRAM 3
Summary: page **1**-20

LANDLORD-TENANT CONCILIATION

TOTAL:	10 992	1	9 713	7 574	1 014	372	152

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
2	52	95	76	4	22	72
				145		
2	52	95	76	149	22	72

The objective of this program is to ensure greater access to good quality housing by encouraging renovation on the one hand and, on the other, by assuming part of the costs incurred by certain types of households or by municipalities offering subsdized housing.

118	45	767	115	23	136	109
						48 308
						62 664
						1 565
						16 379
						143 429
						226
118	45	767	115	23	136	272 680

The objective of this program is to provide a conciliation service to landlords and tenants so as to help resolve their disputes.

90	81	138	67	74	151	

HABITATION ET PROTECTION DU CONSOMMATEUR

(in thousands of dollars)

PROGRAM 4
Summary: page **1**-26

CONSUMER PROTECTION

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	10 051	3	9 609	5 841	607	262	1 925

PROGRAM 5
Summary: page **1**-26

BUILDING CONTRACTORS' QUALIFICATION

TOTAL:	4 096	3	3 968	2 932	526	172	62

PROGRAM 6
Summary: page **1**-26

SAFETY IN BUILDINGS AND PUBLIC PLACES

1. Application of safety rules	20 057	3	19 643	16 586	866	1 641	46
2. Administrative and technical support	4 726	5	4 517	3 786	351	105	50
Statutory[4]			18				
TOTAL:	24 783	8	24 178	20 372	1 217	1 746	96

[4] Financial Administration Act, R.S.Q., c. A-6.

TOTAL FOR PROGRAMS:							
Voted	353 258	29	342 681	51 225	6 223	4 110	5 901
Statutory	1 878		1 794	66			
	355 136	29	344 475	51 291	6 223	4 110	5 901

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	57 514	13 084

The objective of this program is to protect the public by controlling and supervising certain commercial activities.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
5	87	161	38	12	7	664

The objective of this program is to enable the Régie des entreprises de construction to regulate the professional qualifications and solvency of construction firms.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Transfer
24	37	120	12	4	79	

The objective of this program is to protect the public by ensuring that buildings, public places and facilities are safe and clean.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Transfer
15	61	269	88	27	44	
25	39	114	17	8	22	
				18		
40	100	383	105	53	66	

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Transfer
279	402	1 664	413	152	461	271 851
				163		1 565
279	402	1 664	413	315	461	273 416

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	461	273 416

INDUSTRIE ET COMMERCE

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-10

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration and administrative support	4 403	1	4 263	2 929	116	530	507
2. Technical support	4 667	2	4 350	2 975	228	432	157
3. Research and planning	1 712		1 634	1 477	37	42	47
TOTAL:	10 782	3	10 247	7 381	381	1 004	711

PROGRAM 2
Summary: page **1**-10

SOCIÉTÉ DE DÉVELOPPEMENT INDUSTRIEL DU QUÉBEC

TOTAL:	105 328	2 292	74 783	5 570	1 212	483	327

PROGRAM 3
Summary: page **1**-10

DEVELOPMENT OF MANUFACTURING, COMMERCIAL ESTABLISHMENTS AND COOPERATIVES

1. Sector policies and strategy	82 981	1 213	73 986	4 794	202	648	420
Statutory[1]			4 040				
Statutory[2]	22		22	22			
2. Société du parc industriel du centre du Québec	6 620		6 444	563	91	44	111
3. Infrastructure to welcome industry	24 823		18 119	628	21	55	106
4. Services to manufacturers and commercial establishments	18 423	6	16 631	7 614	362	1 121	525
Statutory[2]	51		52	52			
5. Standardization	1 269		1 102	891	43	42	38
6. Control, supervision and development of cooperative associations	3 664		2 595	652	20	56	42
Statutory[3]	1 560		1 560				
TOTAL:	139 413	1 219	124 551	15 216	739	1 966	1 242

[1] Act respecting the ministère de l'Industrie et du Commerce, R.S.Q., c. M-17.

[2] Public Service Act, R.S.Q., c. F-3.1.1.

[3] Act respecting the Société de développement des coopératives, R.S.Q., c. S-10.001.

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
18	42	91	8	15	7	
36	150	266	56	7	43	
5	4	7		8	7	
59	196	364	64	30	57	

The objective of this program is to ensure the operation of the agency responsible for facilitating basic changes to the industrial structure through selective assistance to investment and the allocation of funds to viable firms.

36	114	102	46	13	341	66 539

The objective of this program is to encourage the establishment of new firms, facilitate the adaptation and growth of existing manufacturing firms and to promote the development of commercial enterprises and cooperatives.

26	77	52	10	16 4 040	54	67 687
320	49	313	11	4 924	18	
198	3	73	5	1		17 029
19	102	108	138	57	270	6 315
4	6	57	2	4	15	
2	2	11	4	1		1 805 1 560
569	239	614	170	9 043	357	94 396

INDUSTRIE ET COMMERCE

(in thousands of dollars)

PROGRAM 4
Summary: page **1**-10

SUPPORT FOR GOVERNMENT CORPORATIONS AND AGENCIES

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Centre de recherche industrielle du Québec Statutory[4]	15 730		15 730				
2. Institut national de productivité	983		983				
3. Société Inter-Port	1 985		1 985				
4. SIDBEC	99 000		98 497				
TOTAL:	117 698		117 195				

[4] Act respecting the Centre de recherche industrielle du Québec, R.S.Q., c. C-8.

PROGRAM 5
Summary: page **1**-10

TOURIST INDUSTRY PROMOTION AND DEVELOPMENT

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Promotion of tourism	9 354		9 354	1 728	833	4 782	912
2. Development of tourism	4 397		4 397	1 746	80	187	66
Statutory[5]			1				
3. Occupational training in tourism	8 924		8 924	4 218	1 619	114	276
4. Société du Palais des congrès de Montréal	18 500		18 500				
5. Administration and administrative support	122	6	116	100		5	
TOTAL:	41 297*	6	41 292	7 792	2 532	5 088	1 254

[5] Financial Administration Act, R.S.Q., c. A-6.

* Excluding $ 26 861 758 transferred to the ministère du Tourisme for the period December 20, 1984 to March 31, 1985 under the Act respecting the ministère du Tourisme, S.Q., 1984, C. 36.

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	397 155	3 520	346 663	35 885	4 864	8 541	3 534
Statutory	17 363		21 405	74			
	414 518	3 520	368 068	35 959	4 864	8 541	3 534

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	40 823	26 601

The objective of this program is to provide financial support for Government enterprises and agencies.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expentures	Equipment	
						15 730
						983
						1 985
						98 497
						117 195

The objective of this program is to increase the economic impact of tourism by improving the quality of what Québec has to offer visitors through training and consultant services for concerted action of interested parties as well as disseminating information on unique cultural attractions.

11	18	86	11	51		922
1	18	6				2 293
				1		
1 036	51	1 490	37	39	44	
						18 500
	1	8	2			
1 048	88	1 590	50	91	44	21 715

1 712	637	2 670	330	5 136	799	282 555
				4 041		17 290
1 712	637	2 670	330	9 177	799	299 845

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	799	299 845

JUSTICE

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-22

FORMULATION OF DECISIONS

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Magistrature	8 267		7 990	7 990			
Statutory[1]	17 161	1	18 830	17 582	156	1 092	
2. Judicial ethics and judges' further training	25						
Statutory[1]	483		485	98		37	231
TOTAL:	25 936	1	27 305	25 670	156	1 129	231

[1] Courts of Justice Act, R.S.Q., c. T-16 and Coroners Act, R.S.Q., c. C-68.

PROGRAM 2
Summary: page **1**-22

ADMINISTRATIVE SUPPORT FOR JUDICIAL ACTIVITY

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Support for civil and criminal courts	66 628	742	64 016	47 102	5 525	894	6 680
2. Support for administrative tribunals	551		466	362	65	1	4
3. Expropriation tribunal	1 196	1	1 075	954	36	50	14
TOTAL:	68 375	743	65 557	48 418	5 626	945	6 698

PROGRAM 3
Summary: page **1**-22

INQUIRIES INTO DEATHS AND FIRES

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	1 918		1 896*	1 008	12	10	843

* Excluding expenditures of $ 159 300 over available appropriations, after study.

PROGRAM 4
Summary: page **1**-22

PROTECTION OF HUMAN RIGHTS AND FREEDOMS

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Commission des droits et libertés de la personne	4 149	4	3 757	2 609	355	148	455
2. Comité de protection de la jeunesse	2 531	3	2 375	1 879	61	178	88
TOTAL:	6 680	7	6 132	4 488	416	326	543

The objective of this program is to have each court render justice by formulating decisions according to the various jurisdictions.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	
	1	2		116			
	1	2		116			

The objective of this program is to ensure the administrative support necessary for the operation of the courts.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	TRANSFER
268	394	1 723	745	207	478		
7	2	2	11	1	11		
	6	7	3	3	2		
275	402	1 732	759	211	491		

The objective of this program is to enlighten the courts through enquiries to determine the criminal nature of deaths and fires.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	TRANSFER
2	6	11	3	1			

The objective of this program is to promote the respect for basic personal rights, particularly those enshrined in the Charter of Human Rights and Freedoms and in the Youth Protection Act.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	TRANSFER
4	25	26	55	12	68		
4	12	12	10	7			124
8	37	38	65	19	68		124

JUSTICE

(in thousands of dollars)

PROGRAM 5
Summary: page **1**-22

ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS

ELEMENTS	APPROPRIATIONS	CHARGES Investments, Loans & Advances	CHARGES Expenditures	OPERATING — STAFF Salaries	OPERATING — STAFF Other Remuneration	OPERATING — OTHER EXPENDITURE Communications	OPERATING — OTHER EXPENDITURE Services
1. Commission des services juridiques	58 964		58 964				
2. Assistance for class-action suits	353		324				
3. Socioeconomic assistance to persons brought before the courts	423		280	60		127	93
TOTAL:	59 740		59 568	60		127	93

PROGRAM 6
Summary: page **1**-22

ADMINISTRATION

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration	6 027	1	5 698	2 765	273	1 641	355
Statutory[2]	235		322			10	10
2. Personnel management	3 821	2	3 654	3 185	264	94	15
3. Internal management and support	4 126	1	4 007	2 090	99	174	8
4. Management systems	18 967	26	15 640	3 630	290	160	2 830
TOTAL:	33 176	30	29 321	11 670	926	2 079	3 218

[2] Act to promote good citizenship, R.S.Q., c. C-20.

PROGRAM 7
Summary: page **1**-26

OFFICIAL REGISTRATION

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Registry of civil status, matrimonial régime and change of name	929	2	850	747	16	12	55
2. Property registration	13 111	1	12 380	10 985	540	200	31
TOTAL:	14 040	3	13 230	11 732	556	212	86

PROGRAM 8
Summary: page **1**-26

LIQUOR PERMIT CONTROL

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	3 556	1	3 411	2 718	56	203	173

The objective of this program is to provide legal, financial or social assistance to the underprivileged and to family members beset by social problems related to the criminal justice system.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL — OTHER EXPENDITURE Equipment	CAPITAL — OTHER EXPENDITURE Other Expenditures	TRANSFER
							58 964
							324
							59 288

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL — OTHER EXPENDITURE Equipment	CAPITAL — OTHER EXPENDITURE Other Expenditures	TRANSFER
4	24	55	15	249	36		281
				17			285
5	5	27	15	10	34		
33	252	1 134	172	2	43		
1 016	4 226	407	138	198	2 745		
1 058	4 507	1 623	340	476	2 858		566

The objective of this program is the preservation of records relating to civil status, property and other official documents.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL — OTHER EXPENDITURE Equipment	CAPITAL — OTHER EXPENDITURE Other Expenditures	TRANSFER
	2	13	4	1			
28	99	190	37	31	239		
28	101	203	41	32	239		

The objective of this program is to protect the public by controlling the operation of liquor outlets.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL — OTHER EXPENDITURE Equipment	CAPITAL — OTHER EXPENDITURE Other Expenditures	TRANSFER
25	16	73	28	2	116		1

JUSTICE

(in thousands of dollars)

PROGRAM 9
Summary: page **1**-26

CUSTODY OF PRISONERS AND REHABILITATION OF OFFENDERS

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Correctional services	98 851	29	98 383	72 504	5 801	1 292	8 190
2. Commission québécoise des libérations conditionnelles	1 057		1 028	763	5	75	175
TOTAL:	99 908	29	99 411	73 267	5 806	1 367	8 365

PROGRAM 10
Summary: page **1**-24

GOVERNMENT LEGAL SERVICES

TOTAL:	15 129	12	14 369	11 605	1 244	466	892

PROGRAM 11
Summary: page **1**-24

LEGISLATIVE AFFAIRS

1. Revision of Government Acts and regulations	2 041		1 954	1 594	212	18	90
2. Drafting of departmental legislation and research	2 181	1	2 047	1 057	228	11	56
3. Consolidation of statutes and regulations	1 691		1 145	624	258	216	32
TOTAL:	5 913	1	5 146	3 275	698	245	178

PROGRAM 12
Summary: page **1**-26

CRIMINAL PROSECUTIONS

Voted	17 374	1	16 864	13 999	809	572	848
Statutory[3]	1 094		892				
TOTAL:	18 468	1	17 756	13 999	809	572	848

[3] Highway Code, R.S.Q., c. C-24.

The objective of this program is to protect the public by eliciting its participation in the administration of justice and to provide adults in custody, on probation or on parole with services to facilitate their rehabilitation.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	
226	123	7 576	264	257	702		1 448
	1	5	1	3			
226	124	7 581	265	260	702		1 448

The objective of this program is to provide legal support for Government activity.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	TRANSFER
17	7	33	24	51	30		

The objective of this program is to provide for the drafting of ministère de la Justice bills and those of certain departments and agencies for tabling before the National Assembly and to examine proposed regulations submitted by Government departments and agencies.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	TRANSFER
3		13	1	19	4		
1	1	22		19			652
		5	7	3			
4	1	40	8	41	4		652

The objective of this program is to ensure enforcement of the Criminal Code and Québec's criminal legislation.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	TRANSFER
19	63	238	102	57	152		5
							892
19	63	238	102	57	152		897

PROGRAM 13
Summary: page **1-26**

PUBLIC SAFETY

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Research and programming	1 998	1	1 948	601	81	123	30
Statutory[4]	27		29	29			
2. Training and upgrading of police officers	3 996	2	3 769	1 194	108	180	1 456
3. Safety and protection	12 769	6	12 740	9 934	60	451	1 653
Statutory[5]	2 316		2 267	2 237	18	3	3
4. Medico-legal expertise and police laboratories	3 606		3 567	2 694	50	73	398
TOTAL:	24 712	9	24 320	16 689	317	830	3 540

[4] Public Service Act, R.S.Q., c. F-3.1.1

[5] Act respecting the National Assembly, R.S.Q., c. A-23.1

PROGRAM 14
Summary: page **1-26**

STANDARDIZATION AND SUPERVISION OF POLICE OPERATIONS

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	3 213		3 031	2 538	44	167	254

PROGRAM 15
Summary: page **1-26**

SÛRETÉ DU QUÉBEC

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Protection of persons and property	250 243	122	249 371	243 053	495	5 241	1
2. Internal management and support	64 790	112	63 241	26 261	1 501	2 960	2 789
TOTAL:	315 033	234	312 612	269 314	1 996	8 201	2 790

PROGRAM 16
Summary: page **1-26**

CIVIL PROTECTION

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	4 686	2	4 311	2 764	409	241	314
Statutory[6]	5 000	4	6 988				
TOTAL:	9 686	6	11 299	2 764	409	241	314

[6] Act respecting the protection of persons and property in the event of disaster, R.S.Q., c. P-38.1

The objective of this program is to allow the Attorney General to fulfill his obligations under the Act respecting the ministère de la Justice in matters of public safety; it also provides for the training of police officers, the safety of persons and the protection of Government buildings as well as legal and scientific expertise required in the course of administering justice.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Others Expenditures	
2	2	37	15	3	19		1 035
62	11	546	50	5	157		
90	15	389	10	1	137		
		6					
37	12	191	6	12	94		
191	40	1 169	81	21	407		1 035

The objective of this program is to develop policies and standards for police activities in Québec as well as their supervision and coordination.

3	4	11	2	8			

The objective of this program is the protection of persons and property from all forms of criminal activity.

				581			
2 732	8 200	10 750	726	786	5 772	1	763
2 732	8 200	10 750	726	1 367	5 772	1	763

The objective of this program is the protection of the public in the event of disaster.

95	49	177	100	6	149		7
							6 988
95	49	177	100	6	149		6 995

JUSTICE

(in thousands of dollars)

PROGRAM 17
Summary: page 1-18

COMPENSATION TO CRIME VICTIMS

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL: Statutory[7]	12 575		12 662				1 518

[7] Crime Victims Compensation Act, R.S.Q., c. I-6.

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	679 167	1 072	664 551	479 269	18 897	15 978	28 822
Statutory	38 891	5	42 475	19 946	174	1 142	1 762
	718 058	1 077	707 026	499 215	19 071	17 120	30 584

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	518 286	94 838

The objective of this program is to provide financial compensation to victims of criminal acts.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Other Expenditures	
							11 144

4 683	13 557	23 673	2 544	2 535	10 988	1	63 604
	1	8		133			19 309
4 683	13 558	23 681	2 544	2 668	10 988	1	82 913

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	10 989	82 913

LOISIR, CHASSE ET PÊCHE

(in thousands of dollars)

PROGRAM 1
Summary: page **1-16**

SUPPORT TO MUNICIPALITIES AND RECREATIONAL ORGANIZATIONS

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Support for recreational activities	8 059		8 040					
2. Support for recreational facilities	16 247		15 707				184	
3. Support to regional and recreational group organizations	10 545		10 541					
TOTAL:	34 851		34 288				184	

PROGRAM 2
Summary: page **1-16**

PROMOTION OF SOCIO-CULTURAL ACTIVITIES

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Socio-educational recreation	2 595		2 554					
2. Cultural recreation	4 229		4 212					
3. Scientific recreation	853		841					
4. Recreational activities related to tourism	5 646	1	5 524			873	119	
TOTAL:	13 323	1	13 131			873	119	

PROGRAM 3
Summary: page **1-16**

OUTDOOR FACILITIES, PARKS AND RESERVES

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Promotion of outdoor activities	3 594		3 526					
2. Parks and reserves	57 957	17	57 702	19 673	18 993	1 362	2 879	1 918
Statutory[1]			1					
3. Construction and upgrading of facilities	25 213		24 883	17	81	9	574	348
4. Revolving Fund[2]	100	100						
TOTAL:	86 864	117	86 112	19 690	19 074	1 371	3 453	2 266

[1] Financial Administration Act, R.S.Q., c. A-6.

[2] The purpose of the Revolving Fund for the Parc du Mont-Ste-Anne is to cover the cost of operating and marketing Parc du Mont-Ste-Anne recreational and tourist-related services. Receipts from those services are paid into the Revolving Fund and reused for the same purpose.

PROGRAM 4
Summary: page **1-16**

PROMOTION OF PHYSICAL ACTIVITY AND SPORTS

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Physical activities and basic development of sports	6 168		6 159			1	69	
2. Sports elite training	7 949		7 900			16	40	
TOTAL:	14 117		14 059			17	109	

The objective of this program is to promote access to recreational activities by providing municipalities and recreational organizations with technical and financial assistance.

				CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
												8 040
												15 523
												10 541
												34 104

The objective of this program is to promote public access to socio-cultural activities through technical and financial assistance.

												2 554
												4 212
												841
5	4	1										4 522
5	4	1										12 129

The objective of this program is to preserve parts of Québec's natural heritage for educational and recreational purposes as well as to promote outdoor activity through financial and technical assistance and the creation of a network of sites and facilities.

												3 526
993	7 852	507	63	200					1 310			1 952
			1									
21	168	45	113	1 664	82	1 335	1 478	1 973	1 189	10 809	367	4 610
1 014	8 020	552	177	1 864	82	1 335	1 478	1 973	2 499	10 809	367	10 088

The objective of this program is to promote public access to physical activity and sports and to encourage the development of a sports elite by means of technical and financial assistance.

												6 089
	19											7 825
	19											13 914

LOISIR, CHASSE ET PÊCHE

(in thousands of dollars)

PROGRAM 5
Summary: page **1**-16

INTERNAL MANAGEMENT AND SUPPORT

	APPRO-PRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Central administration	25 462	22	25 027	12 079	1 887	1 951	2 475	38
Statutory[3]	33		33	33				
Statutory[4]			27					
2. Regional administration	7 489	5	7 462	6 454	118	251	71	47
TOTAL:	32 984	27	32 549	18 566	2 005	2 202	2 546	85

[3] Public Service Act, R.S.Q., c. F-3.1.1.

[4] Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 6
Summary: page **1**-16

RÉGIE DE LA SÉCURITÉ DANS LES SPORTS

	APPRO-PRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL:	2 279	11	2 112	1 253	108	391	237	2

PROGRAM 7
Summary: page **1**-16

RÉGIE DES INSTALLATIONS OLYMPIQUES

	APPRO-PRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
TOTAL:	6 902		6 902					

PROGRAM 8
Summary: page **1**-10

WILDLIFE MANAGEMENT

	APPRO-PRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Wildlife upgrading and harvesting	17 538	11	17 175	8 297	1 337	639	1 213	221
2. Wildlife territories	1 423		1 131	614	129	10	99	2
3. Protection and education	25 519	9	25 483	16 620	3 165	621	972	603
Statutory[5]	42		41	41				
TOTAL:	44 522	20	43 830	25 572	4 631	1 270	2 284	826

[5] Financial Administration Act., R.S.Q., c. A-6.

TOTAL FOR THE PROGRAMS:	APPRO-PRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	235 767	176	232 881	65 007	25 818	6 124	8 932	3 179
Statutory	75		102	74				
	235 842	176	232 983	65 081	25 818	6 124	8 932	3 179

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	90 899	34 856

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

				CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
1 179	577	121	32						179			4 509
			27									
127	232	48	18						96			
1 306	809	169	77						275			4 509

The objective of this program is to ensure safety in the practice of sports through promotion, education, research, technical assistance and the supervision of certain sports events.

Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
12	53	31	5						13			7

The objective of this program is to sustain Régie des installations olympiques operations.

Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
												6 902

The objective of this program is to ensure the preservation, upgrading and protection of Québec's wildlife resources through the search for ecological balance and rational use.

Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
440	1 199	152	45						274			3 358
23	19	10				35			65	125		
454	1 808	129	88						700			323
917	3 026	291	133			35			1 039	125		3 681

Rent	Supplies	Equipment	Other Expenditures	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
3 254	11 931	1 044	364 28	1 864	82	1 370	1 478	1 973	3 826	10 934	367	85 334
3 254	11 931	1 044	392	1 864	82	1 370	1 478	1 973	3 826	10 934	367	85 334

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE	TRANSFER
	1 864	20 030	85 334

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

(in thousands of dollars)

PROGRAM 1
Summary: page **1-18**

ADMINISTRATION AND MANAGEMENT

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration	2 622	1	2 484	1 799	96	219	39
2. Planning and research	7 313	1	7 160	6 141	403	255	157
3. Travail-Québec network	105 439	131	97 054	60 389	25 711	2 778	160
4. Administrative support	24 932	2	23 282	11 897	1 106	2 782	1 033
Statutory[1]	46		46	46			
TOTAL:	140 352	135	130 026	80 272	27 316	6 034	1 389

[1] Public Service Act, R.S.Q., c. F-3.1.1

PROGRAM 2
Summary: page **1-18**

DELEGATED ADMINISTRATION OF INCOME SECURITY PROGRAMS

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration of Family Allowance payments	5 930		5 179				5 179
2. Administration of supplemental pension plans	1 498		1 277				1 277
3. Administration of Social Aid by Ville de Montréal	24 025		24 025				24 025
4. Administration of health assistance	5 678		5 539				5 539
TOTAL:	37 131		36 020				36 020

PROGRAM 3
Summary: page **1-18**

ADMINISTRATION AND MANAGEMENT OF THE COMMISSION DES AFFAIRES SOCIALES

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	4 419	1	4 330	3 196	373	288	226

PROGRAM 4
Summary: page **1-18**

FAMILY ALLOWANCES

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Basic Family Allowance payments							
Statutory[2]	191 003		186 638				
Statutory[3]			11				
2. Supplemental Family Allowance payments for handicapped children							
Statutory[3]	12 201		13 301				
TOTAL:	203 204		199 950				

[1] Family Allowances Act, R.S.Q., c. A-17.

[2] Financial Administration Act, R.S.Q., c.A-6.

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs and the acquisition of knowledge needed for their implementation.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
2	13	33	10	5	12	256
16	6	65	28	19	34	36
37	319	1 578	1 433	2 786	92	1 771
732	2 514	881	1 011	229	1 097	
787	2 852	2 557	2 482	3 039	1 235	2 063

The objective of this program is to provide necessary funding for agencies administering income security programs.

The objective of this program is to provide the Commission with the resources and services it requires to hear all applications for review and appeals in matters under its jurisdiction.

24	46	51	50	4	72	

The objective of this program is to alleviate the financial burden on families.

						186 638
				11		
						13 301
				11		199 939

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

(in thousands of dollars)

PROGRAM 5
Summary: page **1**-18

MATERNITY BENEFITS

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	9 530		9 334				

PROGRAM 6
Summary: page **1**-18

SOCIAL AID BENEFITS

Voted	2 061 232	4	2 010 581				8
Statutory[4]			433				
TOTAL:	2 061 232	4	2 011 014				8

[4] Financial Administration Act, R.S.Q., c. A-6.

PROGRAM 7
Summary: page **1**-18

HEALTH ASSISTANCE

1. Payments for medication, orthoses and prostheses	84 215		83 674				
2. Payments for services	38 617		35 140				
TOTAL:	122 832		118 814				

PROGRAM 8
Summary: page **1**-18

INCOME SECURITY FOR CREE HUNTERS AND TRAPPERS

TOTAL:	12 169		11 619	86			

The objective of this program is to financially assist working women on maternity leave.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						9 334

The objective of this program is to ensure an income to households according to the difference between their resources and basic needs.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
						2 010 573
				433		
				433		2 010 573

The objective of this program is to cover the cost of medication, equipment, dental and optometric care to Social Aid recipients.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
						83 674
						35 140
						118 814

The objective of this program is to provide the Office de la sécurité du revenu des chasseurs et piégeurs cris with the funds required to ensure a guaranteed income to Cree hunters and trappers engaged in traditional harvesting activities.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
						11 533

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU

(in thousands of dollars)

PROGRAM 9
Summary: page 1-12

OCCUPATIONAL TRAINING

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL:	31 438		25 663				

PROGRAM 10
Summary: page 1-12

JOB PROTECTION AND DEVELOPMENT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Concerted action, protection and reclassification	3 500		2 240				
2. Financial assistance toward job creation	64 356		54 934				
Statutory[5]			220				
3. Provision to increase any appropriation, with Conseil du trésor approval, for carrying out projects to promote employability and employment	36 172						
TOTAL:	104 028		57 394				

[5] Financial Administration Act, R.S.Q., c. A-6.

[6] The balance of appropriations transferred from the provision may be returned to it and be reused under terms set by the Conseil du trésor.

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	2 523 085	140	2 403 515	83 508	27 689	6 322	37 643
Statutory	203 250		200 649	46			
	2 726 335	140	2 604 164	83 554	27 689	6 322	37 643

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	111 243	56 521

The objective of this program is to provide agencies responsible for occupational training with the funds that they require for training people so that they may get and keep jobs.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						25 663

The objective of this program is to ensure job protection, labour reclassification where necessary and the promotion of job-creation projects.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL — OTHER EXPENDITURE Equipment	TRANSFER
						2 240
						54 934
				220		
				220		57 174

Maintenance	Rent	Supplies	Equipment	Other Expenditures	CAPITAL — OTHER EXPENDITURE Equipment	TRANSFER
811	2 898	2 608	2 532	3 043	1 307	2 235 154
				664		199 939
811	2 898	2 608	2 532	3 707	1 307	2 435 093

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	1 307	2 435 093

BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR ADMINISTRATION

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

SERVICE DES ACHATS DU GOUVERNEMENT

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Purchasing	5 624	3	5 443	4 784	159	122	96
2. Revolving Fund[1]	6 500	6 500					
3. Revolving Fund[2]	2 000	2 000					
TOTAL:	14 124	8 503	5 443	4 784	159	122	96

[1] The purpose of the Revolving Fund is to cover the cost of acquiring computer equipment. Receipts from the rental of that equipment to Government departments and agencies and from its sale at the end of service life are paid into the Fund and reused for the same purpose.

[2] The purpose of the Revolving Fund is to cover the cost of purchasing office and laboratory furnishings and supplies stored and placed at the disposal of Government departments and agencies. Receipts from the sale of those items to departments and agencies are paid into the Fund and reused for the same purpose.

PROGRAM 2
Summary: page 1-22

COMMISSION DE LA FONCTION PUBLIQUE*

TOTAL:	1 909		1 573	1 459	32	26	25

* Under the jurisdiction of the Minister responsible for women's issues from April 1, to November 28, 1984 and the Minister of Education from November 29 to March 31, 1985 pursuant to section 171 of the Public Service Act (R.S.Q., c. F-3.1.1) and Orders in Council 681-84 and 2648-84.

PROGRAM 3
Summary: page 1-22

OFFICE DES RESSOURCES HUMAINES*

Voted	7 074	2	6 260	5 568	167	104	69
Statutory[3]	12 138	3	9 574	7 539	392	202	774
TOTAL:	19 212	5	15 834	13 107	559	306	843

[3] Public Service Act, R.S.Q., c. F-3.1.1.

* Under the jurisdiction of the Minister responsible for women's issues from April 1, to November 28, 1984 and the Minister of Education from November 29 to March 31, 1985 pursuant to section 171 of the Public Service Act (R.S.Q., c. F-3.1.1) and Orders in Council 681-84 and 2648-84.

PROGRAM 4
Summary: page 1-22

THE GOVERNMENT'S CONTRIBUTIONS AS EMPLOYER*

TOTAL: Statutory[4]	146 714		146 540	132 393	14 147		

[4] Public Officers Act, R.S.Q., c. E-6 and the Public Service Act, R.S.Q., c. F-3.1.1.

* Under the jurisdiction of the Minister responsible for women's issues from April 1, to November 28, 1984 and the Minister of Education from November 29 to March 31, 1985 pursuant to section 171 the Public Service Act (R.S.Q., c. F-3.1.1) and Orders in Council 681-84 and 2648-84.

The objective of this program is to make Government purchases according to the best terms for Québec's economy and to ensure that the listing of suppliers and lessors of heavy machinery remains effective.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
39	28	163	13	6	33	
39	28	163	13	6	33	

The objective of this program is to rule on the various means of redress used by public servants in areas prescribed by law, to see that decisions rendered affecting public officers are fair and impartial and that laws and regulations are observed as concerns personnel recruitment and promotion; another purpose is to advise the Conseil du trésor in the matter of exempting certain jobs or employment categories from provisions of the Public Service Act.

2	4	17	1		7	

The objective of this program is to ensure the recruitment, selection, declaration of candidates' eligibility for employment and promotion in the public service and to hold promotion exams for professional staff; another purpose is to provide advice to departments and agencies in matters of human resource management and maintain an integrated information system for the management of human resources.

13	43	238	11	28	1	18
48	41	242	67	31	138	100
61	84	480	78	59	139	118

The objective of this program is to ensure the payment of fringe benefits and the Government's other employer contributions.

BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR ADMINISTRATION

(in thousands of dollars)

PROGRAM 5
Summary: page **1**-22

COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Civil Service Superannuation Plan Statutory[5]	185 399		180 397	180 397			
2. Pension coverage for certain teachers Statutory[6]	1 925		1 885				
3. Government and Public Employees Retirement Plan Statutory[7]	100 464		102 811	102 811			
4. Group life insurance for public officers and employees	9 799		5 998	2 183			
5. Administration	12 139	3	12 087	9 414	490	312	977
Statutory[7]	50		196				
TOTAL	309 776	3	303 374	294 805	490	312	977

[5] Act respecting the Civil Service Superannuation Plan, R.S.Q., c. R-12

[6] Act respecting pension coverage for certain teachers, S.Q., 1978, c. 16

[7] Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10

PROGRAM 6
Summary: page **1**-14

TEACHERS PENSION PLAN

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Current service Statutory[8]	110 746		97 244				
2. Past service Statutory[8]	367 112		360 790				
TOTAL	477 858		458 034				

[8] Act respecting the Teachers Pension Plan, R.S.Q., c. R-11

TOTAL FOR THE PROGRAMS

	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	45 045	8 508	31 361	23 408	848	564	1 167
Statutory	924 548	3	899 437	423 140	14 539	202	774
	969 593	8 511	930 798	446 548	15 387	766	1 941

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	461 935	4 413

The objective of this program is the administration of pension plans and the payment of group life insurance for public officers and employees.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
						1 885
						3 815
47	71	319	18	20	419	
				196		
47	71	319	18	216	419	5 700

The objective of this program is to provide for the Government's contribution to the Teachers Pension Plan.

		97 244
		360 790
		458 034

101	146	737	43	54	460	3 833
48	41	242	67	227	138	460 019
149	187	979	110	281	598	463 852

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	598	463 852

RÉGIE DE L'ASSURANCE-MALADIE DU QUÉBEC

(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

HEALTH INSURANCE PLAN

The objective of this program is to cover the cost of services insured under the Health Insurance Plan and of attendant administrative expenses.

ELEMENTS	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	TRANSFER
1. Medical care Statutory[1]	1 196 054		1 153 916	1 153 916
2. Optometric care Statutory[1]	28 289		30 543	30 543
3. Dental care Statutory[1]	65 097		68 034	68 034
4. Medication and services for the elderly Statutory[1]	131 631		142 241	142 241
5. Other services Statutory[1]	18 073		21 415	21 415
6. Administration Statutory[1]	43 312		40 361	40 361
TOTAL:	1 482 456		1 456 510	1 456 510

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[1] $1 482 455 700 projected and $1 456 509 845 in actual expenditure for the Health Services Fund, including a contribution of $701 769 321 from the Consolidated Revenue Fund for expenditures in excess of half of employer contributions to the Health Services Fund equal to $745 740 524 (see page 1-43) pursuant to the Act respecting the Régie de l'assurance-maladie du Québec, R.S.Q., c. R-5.

TOTAL FOR THE PROGRAM:	APPROPRIATIONS	CHARGES: Investments, Loans & Advances	CHARGES: Expenditures	TRANSFER
Statutory	1 482 456		1 456 510	1 456 510

	TRANSFER
TOTAL FOR THE SUPERCATEGORIES:	1 456 510

RELATIONS INTERNATIONALES

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

CANADIAN AFFAIRS*

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Federal-provincial and interprovincial relations	4 090	19	4 007	2 095	59	467	814
2. Interprovincial cooperation	1 242	2	1 204	15	15	221	170
TOTAL:	5 332	21	5 211	2 110	74	688	984

* Under the jurisdiction of the Minister responsible to the Conseil exécutif for Canadian intergovernmental affairs, from April 1, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 518-84

PROGRAM 2
Summary: page 1-24

INTERNATIONAL AFFAIRS

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Representation abroad	15 137	669	14 449	4 810		3 181	4 407
2. International relations and cooperation	28 067	47	27 667	5 894	988	3 770	2 644
TOTAL:	43 204	716	42 116*	10 704	988	6 951	7 051

* Excluding expenditure over appropriations, established at $168 900 after study.

PROGRAM 3
Summary: page 1-24

OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Recruitment and training of Québec participants	1 015		1 015				
2. Organization of French participants' visits	1 002		1 002				
TOTAL:	2 017		2 017				

The objective of this program is to maintain and develop the Government's relations with other governments in Canada.

					CAPITAL — OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Supplies	Equipment	Other Expenditures	
3	202	62	50	19		24		212
	2							781
3	204	62	50	19		24		993

The objective of this program is to enable the Government to carry out its constitutional and political responsibilities on the international scene.

80	202	419	85	771		477	17	
45	519	236	31	91	6	68		13 375
125	721	655	116	862	6	545	17	13 375

The objective of this program is to bring two French-speaking communities together by enabling young people to know them better through travel and exchanging experiences.

								1 015
								1 002
								2 017

RELATIONS INTERNATIONALES

(in thousands of dollars)

PROGRAM 4
Summary: page 1-24

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration	2 160	1	1 764	1 449	16	103	29
2. Administrative support	4 666	3	4 557	3 107	187	444	260
3. Protocol	915	1	831	331	7	47	334
TOTAL:	7 741	5	7 152	4 887	210	594	623
TOTAL FOR THE PROGRAMS:							
Voted	58 294	742	56 496	17 701	1 272	8 233	8 658

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	18 973	20 319

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

					CAPITAL — OTHER EXPENDITURE			TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Supplies	Equipment	Other Expenditures	
6	8	22	6	2				123
41	20	297	78	19		84		20
11	2	67	1	31				
58	30	386	85	52		84		143

186	955	1 103	251	933	6	653	17	16 528

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	676	16 528

REVENU

(in thousands of dollars)

PROGRAM 1
Summary: page **1-24**

TAX ADMINISTRATION

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Collection	70 625	29	68 284	41 296	19 313	6 615	515
Statutory[1]	1 700		1 689				1 689
Statutory[2]	1 941		2 124				2 124
Statutory[3]	8 243		8 990				8 990
Statutory[4]	1 266		704				704
Statutory[5]	39 784		27 679				
Statutory[6]			5 658				
2. Audit	34 909	43	33 867	30 956	54	2 078	211
3. Technical support	26 788	2	25 782	14 848	706	148	1 709
4. Administration and administrative support	11 373	30	10 677	7 801	680	373	427
Statutory[7]	5		4	4			
5. Services to the public and business	17 738	4	16 517	9 459	1 579	627	415
TOTAL:	214 372	108	201 975	104 364	22 332	9 841	16 784

[1] Retail Sales Tax Act, R.S.Q., c. I-1 (Allowances to agents for tax collection and remittance)

[2] Fuel Tax Act, R.S.Q., c. T-1 (Allowances to agents for tax collection and remittance)

[3] Tobacco Tax Act, R.S.Q., c. I-2 (Allowances to agents for tax collection and remittance)

[4] Meals and Hotels Tax Act, R.S.Q., c. T-3 (Allowances to agents for tax collection and remittance)

[5] Act respecting the ministère du Revenu, R.S.Q., c. M-31 (Interest on refunds)

[6] Financial Administration Act, R.S.Q., c. A-6 (Bad debts issued after March 31, 1980 written off)

[7] Public Service Act, R.S.Q., c. F-3.1.1

PROGRAM 2
Summary: page **1-18**

WORK INCOME SUPPLEMENT AND ADMINISTRATION OF LOGIRENTE

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Work Income Supplement	26 644		25 510	121	174	108	
2. Administration of Logirente	357		232	24	62	135	
TOTAL:	27 001		25 742	145	236	243	

PROGRAM 3
Summary: page **1-18**

REFUNDS TO CERTAIN SELF-EMPLOYED WORKERS OF PART OF THEIR QUÉBEC PENSION PLAN CONTRIBUTIONS

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL: Statutory[8]	442		455				

[8] Act respecting the payment of allowances to certain self-employed workers, R.S.Q., c. P-1.

The objective of this program is to collect amounts owed by agents and taxpayers under fiscal legislation and to repress tax evasion and fraud.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
		350	110		85	
				27 679		
				5 658		
18	4	519	15		12	
1 199	3 049	234	127	310	3 452	
108	356	690	32	149	51	10
		4 072	365			
1 325	3 409	5 865	649	33 796	3 600	10

The objective of this program is to provide low-income workers with the payment of benefits based on household income and to administer shelter aid for the elderly.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Transfer
		26	6		1	25 074
		11				
		37	6		1	25 074

The objective of this program is to reduce the amount contributed by certain of the self-employed to the Québec Pension Plan.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Transfer
						455

REVENU

(in thousands of dollars)

PROGRAM 4
Summary: page 1-26

CONTROL OF GAMES OF CHANCE AND RACES

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	3 057	1	3 035	1 739	217	114	826
Statutory[a]	15		2				
TOTAL:	3 072	1	3 037	1 739	217	114	826

[a] Act respecting lotteries, racing, publicity contests and amusement machines, R.S.Q., c. L-6.

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	191 491	109	183 904	106 244	22 785	10 198	4 103
Statutory	53 396		47 305	4			13 507
	244 887	109	231 209	106 248	22 785	10 198	17 610

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	129 033	73 001

The objective of this program is to protect the public in the organization and holding of games of chance and races at which pari-mutuel betting is allowed.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
21	21	55	5	2	35	
				2		
21	21	55	5	4	35	

1 346	3 430	5 957	660	461	3 636	25 084
				33 339		455
1 346	3 430	5 957	660	33 800	3 636	25 539

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	3 636	25 539

TOURISME

(in thousands of dollars)

PROGRAM 1
Summary: page 1-10

TOURIST INDUSTRY PROMOTION AND DEVELOPMENT

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Promotion of tourism	7 543	52	6 696	589	282	3 868	654
Statutory[1]	1 218		1 014	20		907	62
2. Development of tourism	1 969		1 493	579	33	61	105
Statutory[1]	365		298				
3. Occupational training in the tourist industry	4 121		4 117	1 396	620	54	247
Statutory[1]	300		300			7	22
4. Société du Palais des congrès de Montréal	12 765		12 765				
5. Administration and administrative support	464	2	436	115	25	38	19
Statutory[1]	150		107	19		33	3
TOTAL:	28 895*	54	27 226	2 718	960	4 968	1 112

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[1] Act respecting the ministère du Tourisme, S.Q., 1984, c. 36

* Including $26 861 758 transferred from the ministère de l'Industrie et du Commerce for the period December 20, 1984, to March 31, 1985 under the Act respecting the ministère du Tourisme, S.Q., 1984, c.36

TOTAL FOR THE PROGRAMS:							
Voted	26 862	54	25 507	2 679	960	4 021	1 025
Statutory	2 033		1 719	39		947	87
	28 895	54	27 226	2 718	960	4 968	1 112

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES:	3 678	8 527

The objective of this program is to increase the economic impact of tourism by improving the quality of what Québec has to offer visitors through training and consultant services for concerted action of interested parties as well as disseminating information on unique cultural attractions.

					CAPITAL — OTHER EXPENDITURE		TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	Fixed Assets	
2	7	57	47	57	62	600	471
							25
8	9	36	9	11	119	41	482
							298
598	82	916	27	19	158		
74	4	185	5	3			
							12 765
3	9	54	173				
1	4	15	32				
686	115	1 263	293	90	339	641	14 041

611	107	1 063	256	87	339	641	13 718
75	8	200	37	3			323
686	115	1 263	293	90	339	641	14 041

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	980	14 041

TRANSPORTS

(in thousands of dollars)

PROGRAM 1
Summary: page 1-12

LAND TRANSPORTATION SYSTEMS

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Inventory and research	7 272	4	5 619	4 495	189	202	251	43
2. Public transit	369 450	2	366 591	1 394	396	209	5 088	31
Statutory[1]	400		356					
3. Freight transportation	1 204	2	1 019	731	76	49	80	4
TOTAL:	378 326	8	373 585	6 620	661	460	5 419	78

[1] Act respecting the Communauté urbaine de Québec, R.S.Q., c. 37.3

PROGRAM 2
Summary: page 1-12

COMMISSION DES TRANSPORTS DU QUÉBEC

TOTAL:	9 122		8 871	7 432	225	437	125	64

PROGRAM 3
Summary: page 1-12

ROAD CONSTRUCTION*

1. Construction of autoroutes	106 934	11	102 931					
2. Construction of main highways	127 942	10	126 317					
3. Construction of regional roads	62 812	3	62 072					
4. Other road construction	110 224	163	108 176					
TOTAL:	407 912	187	399 496					

* Under the jurisdiction of the Minister responsible for development and regional roads from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

The objective of this program is to evaluate, upgrade and coordinate transportation systems and to provide financial assistance to public transit.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
6	54	30	9							124			216
61	114	138	9				759			302	8 082		350 008
													356
	5	21	2							1			50
67	173	189	20				759			427	8 082		350 630

The objective of this program is to issue transport and leasing permits, to set lease and transportation rates and to render decisions on the awarding or price of contracts for the transportation of schoolchildren.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
109	148	27	6							298			

The objective of this program is the building and improvement of the road system.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
				19 975	3 678	1 674	6 655	728	3 102	1 440	62 814	2 865	
				18 898	6 579	2 235	4 412	2 758	5 868	1 631	83 354	582	
				11 016	6 371	624	1 036	1 775	4 272	196	36 557	225	
				10 002	2 851	1 221	1 555	12 584	12 384	9	67 078	492	
				59 891	19 479	5 754	13 658	17 845	25 626	3 276	249 803	4 164	

TRANSPORTS

(in thousands of dollars)

PROGRAM 4
Summary: page **1**-12

ROAD MAINTENANCE*

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Road structure maintenance	339 765	20	339 231	67 797	28 094	3 698	381	68 860
2. Support activities	41 621	1	39 634	24 350	3 455	161	1 732	1 929
3. Equipment support	56 013	1	54 862	17 983	1 624	205	382	2 932
TOTAL:	437 399	22	433 727**	110 130	33 173	4 064	2 495	73 721

* Under the jurisdiction of the Minister responsible for development and regional roads from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

** Excluding expenditures over appropriations, established at $1 070 200 after study.

PROGRAM 5
Summary: page **1**-12

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Administration	3 283	9	3 133	2 309	86	316	205	17
2. Administrative support Statutory[2]	27 799	3	24 193 39	16 567	3 706	902	950	194
3. Technical support	6 648	3	6 216	2 746	312	51	2 103	140
4. Assistance for municipal road improvement*	23 784		22 547		530	2	2	1 608
TOTAL:	61 514	15	56 128	21 622	4 634	1 271	3 260	1 959

[2] Financial Administration Act, R.S.Q., c. A-6.

* Under the jurisdiction of the Minister responsible for development and regional roads from December 20, 1984 to March 31, 1985 pursuant to section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order in Council 2873-84.

PROGRAM 6
Summary: page **1**-14

SCHOOL TRANSPORTATION

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Assistance for school transportation	295 425		292 793					
2. Administrative support	958		799	748	5	27	5	
TOTAL:	296 383		293 592	748	5	27	5	

The objective of this program is to maintain the quality of the road system.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
15 410	77 650	586	276						12 095	715	31 255	2	32 412
456	7 102	96	118				9	76	119	19	12		
221	21 974	332	1							9 208			
16 087	106 726	1 014	395				9	76	12 214	9 942	31 267	2	32 412

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
34	78	53	5							2			28
839	636	42	38 39							319			
145	296	41	13							369			
373	944												19 088
1 391	1 954	136	95							690			19 116

The objective of this program is to enable educational institutions of the elementary and secondary level to provide transportation for students.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	TRANSFER
													292 793
3	8	3											
3	8	3											292 793

TRANSPORTS

(in thousands of dollars)

PROGRAM 7
Summary: page 1-12

MARITIME AND AIR TRANSPORTATION

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Maritime transportation	26 291	1	23 409	666	83	30	16	430
2. Air transportation	35 673		30 640	695	128	70	1 949	82
Statutory[3]	100		80				1	76
TOTAL:	62 064	1	54 129	1 361	211	100	1 966	588

[3] Act respecting the Société immobilière du Québec, R.S.Q., c. S-17.1.

PROGRAM 8
Summary: page 1-24

GOVERNMENT AIR TRANSPORT

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE		
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
1. Passenger and freight services	5 015		4 701	4 361	251			
2. Forest protection	7 766	23	6 369	1 844	409	208	138	1 646
3. Revolving Fund[4]	2 984	2 984						
TOTAL:	15 765	3 007	11 070	6 205	660	208	138	1 646

[4] The purpose of the Revolving Fund for Government Air Service is to cover the operating cost of the airplane fleet used to carry passengers and freight as well as the cost of fuel for aircraft assigned to forest protection. Receipts from the sale of those services are paid into the Fund and reused for the same purpose.

TOTAL FOR THE PROGRAMS:	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services	Maintenance
Voted	1 667 985	3 240	1 630 123	154 118	39 569	6 567	13 407	77 980
Statutory	500		475				1	76
	1 668 485	3 240	1 630 598	154 118	39 569	6 567	13 408	78 056

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	193 687	228 100

The objective of this program is to ensure the maintenance, improvement and development of maritime and air transportation services.

				CAPITAL — STAFF		CAPITAL — OTHER EXPENDITURE							TRANSFER
Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	
56	162	5	3				55		1	66	1 082		20 754
85	363	7	10			2	741	102	161	245	9 547		16 453
	1	2											
141	526	14	13			2	796	102	162	311	10 629		37 207

The objective of this program is to provide specialized air transport services for Government purposes.

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
							2	1	5	81			
9	751	8	56							1 300			
9	751	8	56				2	1	5	1 381			

Rent	Supplies	Equipment	Other Expenditures	Salaries	Other Remuneration	Communications	Services	Rent	Supplies	Equipment	Fixed Assets	Other Expenditures	Transfer
17 807	110 285	1 389	546	59 891	19 479	5 756	15 224	18 024	38 007	16 325	299 781	4 166	731 802
	1	2	39										356
17 807	110 286	1 391	585	59 891	19 479	5 756	15 224	18 024	38 007	16 325	299 781	4 166	732 158

	CAPITAL — STAFF	CAPITAL — OTHER EXPENDITURE	TRANSFER
	79 370	397 283	732 158

TRAVAIL

(in thousands of dollars)

PROGRAM 1
Summary: page **1**-12

LABOUR RELATIONS AND STANDARDS

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Protection of the rights of association and of certification	3 655	1	3 366	2 951	61	207	8
2. Labour relations	3 516	1	3 256	2 384	28	349	407
Statutory[1]	150		110				110
Statutory[2]	56						
Statutory[3]			170	2	9		159
3. Support for labour relations in the construction industry	565		275	200	7	9	44
TOTAL:	7 942	2	7 177	5 537	105	565	728

[1] Act respecting the placing of certain labour unions under trusteeship, S.Q., 1975, c. 57
— Syndicat du transport de Montréal «Employés des services d'entretien, C.S.N.»

[2] Public Service Act, R.S.Q., c. F-3.1.1

[3] Act respecting public inquiry commissions, R.S.Q., c. C-37

— Commission d'enquête sur le comité paritaire de l'industrie de la fourrure, section du gros, de Montréal	$9 000
— Commission d'enquête sur le comité paritaire de l'industrie de l'automobile de la région Saguenay — Lac-St-Jean	$6 000
— Commission d'enquête sur la tragédie du pont de la rivière Sainte-Marguerite à Sept-Îles	$155 000

PROGRAM 2
Summary: page **1**-12

FINANCIAL ASSISTANCE TO THE COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL

TOTAL:	20 361		20 361				

PROGRAM 3
Summary: page **1**-12

CONSEIL DES SERVICES ESSENTIELS

TOTAL: Statutory[4]	1 350		1 133	750		239	56

[4] Labour Code, R.S.Q., c. C-27

The objective of this program is to set up structures for employer-employee relations, to promote better labour-management relations and to extend negotiated working conditions to workers not covered by a collective agreement.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
10	11	63	10	3	17	25
	42	24	5	4		13
2		3	1	2	7	
12	53	90	16	9	24	38

The objective of this program is to protect workers by ensuring occupational health and safety.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
						20 361

The objective of this program is to ensure that services deemed essential will continue to be available to the public when employees in the health and social services sector and in certain other public services exercise their right to strike.

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	TRANSFER
5	13	18	18		34	

TRAVAIL

(in thousands of dollars)

PROGRAM 4
Summary page **1**-12

ADMINISTRATION AND INTERNAL MANAGEMENT

ELEMENTS	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
		Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1 Research and planning	4 771	22	4 204	2 960	141	270	303
Statutory[5]	1 466		1 010	49	312		649
2 Conseil consultatif du travail et de la main-d'oeuvre	369		323	233	12	21	36
3 Administration	1 239		1 163	960	17	119	13
Statutory[6]			10	10			
4 Administrative and technical support	1 374	5	1 236	713	84	157	37
TOTAL	9 219	27	7 946	4 925	566	567	1 038

[5] Act respecting public inquiry commissions, R.S.Q., c. C-37
— Commission consultative and Conférence socio-économique sur le travail

[6] Executive Power Act, R.S.Q., c. E-18

PROGRAM 5
Summary page **1**-12

FINANCIAL ASSISTANCE FOR OFFICE DE LA CONSTRUCTION PLACEMENT ACTIVITIES

	APPROPRIATIONS	Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
TOTAL	5 711		5 519				

TOTAL FOR THE PROGRAMS	APPROPRIATIONS	Investments Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
Voted	41 561	29	39 703	10 401	350	1 132	848
Statutory	3 022		2 433	811	321	239	974
	44 583	29	42 136	11 212	671	1 371	1 822

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	11 883	3 946

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs and to encourage the acquisition of skills needed to carry out programs and activities in the area of labour relations.

					CAPITAL — OTHER EXPENDITURE	TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Equipment	
25	57	156	59	4	58	171
	1	8	3		9	
2	7	21	9		15	
12	20	100	26	9	78	
39	85	285	97	13	160	171

The objective of this program is to provide financial assistance to the Office de la construction for job placement activities.

		5 519

51	138	375	113	22	184	26 089
5	13	18	18		34	
56	151	393	131	22	218	26 089

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	218	26 089

TRAVAUX PUBLICS ET APPROVISIONNEMENT

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

ALLOCATION OF SPACE AND EQUIPMENT

	APPROPRIATIONS	CHARGES		OPERATING — STAFF		OPERATING — OTHER EXPENDITURE	
ELEMENTS		Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Space acquisition and management	115 613		57 024	1 319	132	88	6 471
Statutory[1]			28				
Statutory[2]			7				
Statutory[3]	22		1	1			
2. Construction of buildings	7 301		5 151	1 178	40	50	10
3. Disposition of fixed space	8 087		4 949	1 148	140	47	41
4. Furniture and accessories	2 219		1 493	139	18	405	
5. Service des achats du gouvernement, furniture supply*	1 100		843	492		247	9
TOTAL:	134 342		69 496	4 277	330	837	6 531

[1] Election Act, R.S.Q., c. E-3.1

[2] Act respecting the protection of persons and property in the event of disaster, R.S.Q., c. P-38.1

[3] Public Service Act, R.S.Q., c. F-3.1.1

* From April 1, 1984 to March 31, 1985, appropriations and expenditure were under the jurisdiction of the Minister responsible for Administration pursuant to Order in Council 675-84.

PROGRAM 2
Summary: page 1-24

BUILDING OPERATIONS

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Maintenance and repair	14 739		5 893	2 259	57	66	28
2. Operation of buildings	52 088		25 893	5 021	219	61	51
3. Security and parking	8 325		4 061	2 597	18	14	1 391
4. Internal management and support	8 970		3 867	2 893	471	252	16
TOTAL:	84 122		39 714	12 770	765	393	1 486

PROGRAM 3
Summary: page 1-24

INTERNAL MANAGEMENT AND SUPPORT

ELEMENTS	APPROPRIATIONS	Investments, Loans & Advances	Expenditures	Salaries	Other Remuneration	Communications	Services
1. Administration	1 852		782	620	30	47	68
2. Administrative support	4 920		2 092	1 576	48	29	70
Statutory[4]			2				
TOTAL:	6 772		2 876	2 196	78	76	138

[4] Financial Administration Act, R.S.Q., c. A-6

The objective of this program is to furnish, arrange and equip buildings erected, purchased or leased according to the needs of departments.

					CAPITAL — OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Supplies	Equipment	Fixed Assets	
4	48 754	24	19	171	10		26	6	
	28								
	7								
380		9	1		744	40		2 623	76
1 786	2	118	9	1	233		20	1 404	
		16	836				79		
7	2	40	16				30		
2 177	48 793	207	881	172	987	40	155	4 033	76

The objective of this program is to ensure the maintenance, management and safety of Government buildings and to provide their occupants with certain ancillary services.

2 460	7	228	8		42	2	161	575	
9 574	279	10 486	55	14			133		
4		35	2						
15	22	109	35				54		
12 053	308	10 858	100	14	42	2	348	575	

The objective of this program is the planning, management and coordination of the human, material and financial resources required for the administration of departmental programs.

		9					3		5
18	75	186	7	23			60		
				2					
18	75	195	7	25			63		5

TRAVAUX PUBLICS ET APPROVISIONNEMENT

(in thousands of dollars)

PROGRAM 4
Summary: page 1-24

SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

ELEMENTS	APPROPRIATIONS	CHARGES: Investments Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services
TOTAL: Statutory[5]	38 485		38 485				

[5] Act respecting the Société immobilière du Québec, R.S.Q., c. S-17.1

TOTAL FOR THE PROGRAMS	APPROPRIATIONS	CHARGES: Investments Loans & Advances	CHARGES: Expenditures	OPERATING — STAFF: Salaries	OPERATING — STAFF: Other Remuneration	OPERATING — OTHER EXPENDITURE: Communications	OPERATING — OTHER EXPENDITURE: Services
Voted	225 214		112 048	19 242	1 173	1 306	8 155
Statutory	38 507		38 523	1			
	263 721		150 571	19 243	1 173	1 306	8 155

	OPERATING — STAFF	OPERATING — OTHER EXPENDITURE
TOTAL FOR THE SUPERCATEGORIES	20 416	85 344

The objective of this program is to provide the funding required for implementing the Act respecting the Société immobilière du Québec.

					CAPITAL — OTHER EXPENDITURE				TRANSFER
Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Supplies	Equipment	Fixed Assets	
									38 485

Maintenance	Rent	Supplies	Equipment	Other Expenditures	Services	Supplies	Equipment	Fixed Assets	TRANSFER
14 248	49 141	11 260	988	209	1 029	42	566	4 608	81
	35			2					38 485
14 248	49 176	11 260	988	211	1 029	42	566	4 608	38 566

	CAPITAL — OTHER EXPENDITURE	TRANSFER
	6 245	38 566

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE

fiscal year ended March 31, 1985

(in thousands of dollars)

AFFAIRES CULTURELLES	Appropriations	Expenditure
Educational institutions		
Various subsidies	315	315
Municipalities		
Assistance for cultural heritage preservation	6 380	6 373
Assistance for setting up or improving cultural facilities	4 126	4 126
Assistance for public library operations	14 088	14 088
Non-profit organizations		
Assistance for training	1 144	1 144
Assistance to music and dance	6 316	6 316
Assistance for improving cultural facilities and the preservation of cultural heritage	3 387	3 387
Assistance for central lending and specialized library operations	5 444	5 444
Assistance to theatre	3 823	3 823
Assistance to museums and exhibit facilities	8 122	8 122
Financial assistance to book distribution, visual arts, singing and record production	3 623	3 533
Regional initiatives	2 331	2 331
Regional program of support for the arts	5 013	4 999
Support and promotion of the film industry	8 939	8 939
Other	10 769	10 024
Individuals		
Preservation and development of archival heritage	18	18
Restoration of historical sites	3 037	3 037
Government enterprises and agencies		
Institut québécois de la recherche sur la culture	1 972	1 996
Société de la Place des Arts de Montréal	8 435	9 965
Société du Grand Théâtre de Québec	2 692	2 692
Musée du Québec	2 354	2 366
Musée d'Art contemporain de Montréal	1 362	1 351
Musée de la Civilisation	442	442
Société générale du cinéma	1 500	1 500
Institut québécois du cinéma	210	210
Total	**105 842**	**106 541**

AFFAIRES MUNICIPALES		
Municipalities		
Upgrading of community facilites	7 766	5 202
Improvement of northern municipality infrastructure	1 509	1 506
Compensation for the levelling-off of property tax on farm land	12 902	12 902
Compensation in lieu of taxes on Government buildings	60 040	49 778
Compensation in lieu of taxes on buildings of the Social Affairs and Education networks	219 830	207 149
Drawing up of property assessment rolls	10 315	7 124
Waterworks and sewage system construction	54 533	51 229

AFFAIRES MUNICIPALES (cont'd)	**Appropriations**	**Expenditure**
Municipalities (cont'd)		
Preparation of development plans	5 039	5 009
Financing of northern municipal services	4 820	4 793
Regional county municipality operations	7 975	7 975
Equalization	14 600	14 600
Minimal transfer formula	1 572	
Program of municipal initiatives for employment	11 956	10 535
Reimbursement of business tax for small and medium-sized firms	1 226	1 190
Remuneration of elected representatives of regional county municipalities	2 050	2 050
Municipal reorganization	1 226	1 221
Revitalization of city core areas	10 000	4 937
Grant to the Kativik Regional Government	2 418	2 255
Other	286	238
Non-profit organizations		
Grants to various associations active in municipal affairs	458	445
Government enterprises and agencies		
Société immobilière du Québec	83 750	83 750
Société d'aménagement de l'Outaouais	5 488	5 488
Total	**519 759**	**479 378**

AFFAIRES SOCIALES		
Business firms		
Ambulance services	4 697	4 602
Health care and social service establishments		
Operations		
Lodging centres	382 531	378 483
Rehabilitation centres	546 481	533 013
Social service centres	284 601	277 305
Hospitals	3 869 860	3 880 973
Local community service centres	307 489	298 091
Regional health and social service councils	48 507	48 434
Capital investment		
Lodging centres	14 448	14 448
Rehabilitation centres	10 017	10 017
Social service centres	705	705
Hospitals	16 609	16 609
Local community service centres	5 635	5 635

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
fiscal year ended March 31, 1985

(in thousands of dollars)

AFFAIRES SOCIALES (cont'd)	**Appropriations**	**Expenditure**
Debt service		
Lodging centres and extended care hospital centres	65 438	65 243
Rehabilitation centres	13 066	12 925
Social service centres	25	25
Hospitals	96 637	96 053
Local community service centres	5 048	4 988
Non-profit organizations		
Research institutes and centres	17 398	17 398
Home maintenance organizations	4 622	4 622
Service and promotional organizations	13 703	13 703
Canadian Red Cross Society	19 532	19 521
Other	7 659	7 683
Individuals		
Scholarships and training grants	2 360	2 360
	5 737 068	**5 712 836**

AGRICULTURE, PÊCHERIES ET ALIMENTATION		
Business firms		
Property improvement	28 773	24 856
Crop insurance	11 218	11 218
Farm income stabilization insurance	68 304	68 304
Arable land bank	1 790	
Cereals: production, storage and processing	7 899	6 629
Farm credit: farm development	6 125	5 467
Farm credit: partial assumption of interest charges	67 963	65 643
Labour mobility	795	783
Development of the horse racing industry	8 167	6 686
Fonds d'assurance-prêts agricoles et forestiers	24 350	7 997
Fodder: storage	2 500	2 500
Fruit and vegetables: production, storage and marketing	5 707	4 011
Maritime fisheries: boat building	3 412	2 978
Maritime fisheries: standardization of processing plants	7 405	7 348
Maritime fisheries: payment of insurance premiums	600	599
Beef production	4 853	4 729
Dairy farms: herd analyses	2 400	2 256
Dairy farms: manure storage	2 000	335
Dairy farms: artificial insemination	2 150	2 117
Promotion of agricultural food products	2 352	2 206
Consulting services in farm management	825	765
Veterinary services	10 837	9 484
Municipal and school taxes: partial reimbursement	22 978	22 976
Processing of dairy products	600	419
Meat processing	1 367	775
Other	11 773	5 787

AGRICULTURE, PÊCHERIES ET ALIMENTATION (cont'd)	Appropriations	Expenditure
Educational institutions		
Training of farm operators	1 052	985
University research	3 570	3 498
Municipalities		
Work on watercourses	10 408	10 400
Food inspection	4 501	4 241
Non-profit organizations		
Various grants	1 048	986
Individuals		
Research grants	120	116
School milk	10 769	10 764
Government enterprises and agencies		
Madelipêche Inc.	5 508	5 508
Société québécoise d'initiatives agro-alimentaires	153	153
Total	**344 272**	**303 519**

NATIONAL ASSEMBLY		
Non-profit organizations		
Financing of political parties	1 085	1 095
Total	**1 085**	**1 095**

COMMERCE EXTÉRIEUR		
Business firms		
Assistance for marketing and export strategy implementation	3 133	2 523
Assistance for export promotion	1 743	1 742
Financial assistance toward export development	1 274	578
Municipalities		
Various grants	4	4
Non-profit organizations		
Various grants	163	163
Individuals		
Various grants	40	40
Total	**6 357**	**5 050**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
fiscal year ended March 31, 1985

(in thousands of dollars)

COMMUNAUTÉS CULTURELLES ET IMMIGRATION	Appropriations	Expenditure
Educational institutions		
Grants toward terminological and socio-linguistic research	308	308
Non-profit organizations		
Immigrant reception and social integration	1 189	1 189
Assistance to Ethiopian famine victims	3 776	3 776
Programs for cultural communities	1 762	1 762
Other	28	28
Individuals		
Prizes and other grants	74	72
Total	**7 137**	**7 135**

COMMUNICATIONS	Appropriations	Expenditure
Business firms		
Assistance toward applied research in communications	1 760	1 639
Other	4 315	2 560
Non-profit organizations		
Assistance to community media	2 350	2 347
Other	1 441	1 348
Government enterprises and agencies		
Société de radio-télévision du Québec	57 755	57 755
Total	**67 621**	**65 649**

CONSEIL EXÉCUTIF	Appropriations	Expenditure
Business firms		
Regional Development Fund assistance toward private-sector production of goods and services	200	200
Financial assistance for integration of the handicapped in private enterprise	1 916	1 896
Job creation	28 000	26 465
Educational institutions		
Financial assistance to the Ecole nationale d'administration publique	100	100
Municipalities		
Regional Development Fund assistance toward the acquisition, erection and development of community facilities	5 600	5 507
Regional Development Fund assistance toward urban renewal	50	50
Provision for funding regional development	100	

CONSEIL EXÉCUTIF (cont'd)	**Appropriations**	**Expenditure**
Non-profit organizations		
Regional Development Fund assistance toward capital investment	5 999	5 824
Regional Development Fund assistance toward the operations of various organizations	3 400	3 206
Assistance toward International Year of Youth projects	2 092	2 092
Financial assistance toward the operations of regional development councils	2 621	2 619
Operating grants to day-care centres	21 165	19 729
Grants to the Secrétariat permanent des peuples francophones, to the Canadian Institute of Public Administration and to various associations and agencies	693	692
Grants to Native associations and organizations	578	563
Grants to women's associations and organizations	50	50
Grants for capital investment and operations to handicapped workshops	17 942	17 140
Grants to agencies promoting the rights of the handicapped	1 688	1 676
Support to day-care centres, nurseries, housing and other special needs for handicapped children	9 638	6 861
Individuals		
Financial assistance to the handicapped for various special needs	7 394	6 384
James Bay and Northern Québec Agreement and the Northeastern Québec Agreement	1 790	1 790
Training periods for Native People	41	41
Child care subsidies to parents	25 327	24 605
Total	**136 384**	**127 490**

ÉDUCATION

School boards and educational institutions		
Operations		
Assistance toward research	18 999	18 999
Private college education	64 182	62 636
Public college education	718 099	731 307
Public college education — adults	33 754	33 754
University research and teaching	887 770	888 254
Private elementary and secondary education	195 685	191 352
Public elementary and secondary education	3 330 532	3 312 198
Public elementary and secondary education — adults	132 543	132 018
Training programs	13 320	11 427
Capital investment and debt service		
Public college education	79 285	79 285
Public elementary and secondary education	313 784	312 521
University education	83 338	80 170

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
fiscal year ended March 31, 1985

(in thousands of dollars)

ÉDUCATION (cont'd)	**Appropriations**	**Expenditure**
Non-profit organizations		
Adult training	9 951	9 866
Management of the FCAC fund for the training of researchers and concerted action	2 246	2 246
Other	9 873	9 699
Individuals		
Financial assistance to students	235 300	235 009
Training of researchers	10 513	10 513
Remuneration of hospital interns and residents	57 525	57 525
Total	**6 196 699**	**6 178 779**

ÉNERGIE ET RESSOURCES		
Business firms		
Step-up of energy projects	8 000	7 591
Assistance to private forest production	18 935	18 935
Assistance toward mineral exploration	2 888	1 019
Assistance to the mining industry	35 859	35 632
Forestry credit: partial assumption of interest charges	2 674	2 366
Development of the forest industry	46 860	45 639
Energy conservation	3 300	1 886
Logging roads	15 993	8 848
Other	225	210
Educational institutions		
Research	1 111	1 076
Non-profit organizations		
Development of new energy sources	663	393
Other	970	900
Individuals		
Energy conservation	5 800	5 796
Other	36	36
Government enterprises and agencies		
Société de récupération, d'exploitation et de développement forestiers du Québec — REXFOR	350	350
Société québécoise d'exploration minière — SOQUEM	62	62
Total	**143 726**	**130 739**

ENSEIGNEMENT SUPÉRIEUR, SCIENCE ET TECHNOLOGIE	Appropriations	Expenditure
Business firms		
Assistance toward scientific and technical job conservation	4 843	4 843
Assistance toward the industrial application of research	2 000	2 000
Loan of professors and researchers to private enterprise	2 000	908
Program of job creation in the scientific field	4 166	3 954
Scientific and technical development projects	1 583	1 528
Provision for scientific and technical research and development projects	84	
Educational institutions		
Program of job creation in the scientific field	2 882	2 882
Support for university-industry links	760	760
Non-profit organizations		
Fondation pour le développement de la science et de la technologie	452	452
Other	3 609	3 535
Government enterprises and agencies		
Agence québécoise de valorisation de la recherche	1 041	1 041
Centre québécois pour l'informatisation de la production	16 480	200
Total	**39 900**	**22 103**
ENVIRONNEMENT		
Municipalities		
Air pollution control	3 104	3 104
Water treatment	77 644	70 230
Other	1 429	1 056
Non-profit organizations		
Recuperation and recycling programs	950	950
Grants to organizations active in the environmental field	809	782
Total	**83 936**	**76 122**
FINANCES		
Health care and social services establishments		
Lodging centres	214	214
Rehabilitation centres	138	138
Social service centres	388	388
Hospitals	17 929	17 928
Local community service centres	150	150
School boards		
Public elementary and secondary education	7 512	7 512

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
fiscal year ended March 31, 1985

(in thousands of dollars)

FINANCES (cont'd)	Appropriations	Expenditure
Non-profit organizations		
Financial support for the creation of a spot market for lumber	125	125
Provision for the carrying out of economic development and support projects by departments	21 085	
Total	**47 541**	**26 455**
HABITATION ET PROTECTION DU CONSOMMATEUR		
Municipalities		
Assistance toward urban renewal	226	226
Financing of the operating deficits of subsidized housing	145 741	140 329
Non-profit organizations		
Acquisition of lodgings through cooperatives	9 069	9 069
Financing of the operating deficits of subsidized housing	3 542	3 101
Grants to organizations active in consumer protection and housing	856	845
Individuals		
Access to home ownership	33 634	33 615
Corvée-Habitation	19 980	19 980
Program to encourage housing renovation	30 021	28 219
Partial assumption of interest charges under the Family Housing Act	1 812	1 565
Housing restoration	18 589	20 089
Rent subsidies for the elderly	11 351	10 764
Rent supplement	6 124	5 614
Total	**280 945**	**273 416**
INDUSTRIE ET COMMERCE		
Business firms		
Financial assistance to the petrochemical industry	30 000	29 785
Financial assistance toward the creation of advanced helicopter production capacity	34 419	29 531
Financial participation in operations for the promotion of tourism	922	922
Financial participation in the marketing management and management tools program	4 425	4 051
Financial participation in the UNI-PME program	1 825	1 490
Assistance toward the capitalization of corporations	8 000	6 807
Assistance to small and medium-sized businesses	13 744	11 623
Export assistance program	8 955	3 200

INDUSTRIE ET COMMERCE (cont'd)	**Appropriations**	**Expenditure**
Business firms (cont'd)		
Assistance toward investment by high-tech and dynamic firms	41 320	37 240
Assistance toward investment by tourist industry firms	3 257	3 221
Assistance to cooperative associations	1 246	1 200
Assistance to the textile, knitwear, garment, furniture and footwear industries	9 790	7 385
Assistance toward the development of the electronics industry and tertiary sector	3 550	418
Assistance toward the financing of firms	8 000	
Assistance toward the grouping of enterprises	2 930	2 664
Assistance to young entrepreneurs	2 800	467
Promotion and development of Québec industrial design	522	331
Other	904	898
Municipalities		
Industrial infrastructure	19 298	13 333
Assistance toward the renewal of industrial sites in the Montréal area	500	
Financial assistance to industrial commissioners	3 803	3 697
Non-profit organizations		
Financial support for the holding of events that attract tourists and for the operations of various agencies	798	798
Financial support to industrial associations	385	373
Financial support to regional tourist associations	1 495	1 495
Other	1 215	1 062
Government enterprises and agencies		
Sidbec	99 000	98 496
Centre de recherche industrielle du Québec	15 730	15 730
Institut national de productivité	983	983
Société de développement coopératif	3 060	2 160
Société du Palais des congrès de Montréal	18 500	18 500
Société Inter-Port	1 985	1 985
Total	**343 361**	**299 845**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
fiscal year ended March 31, 1985

(in thousands of dollars)

JUSTICE	Appropriations	Expenditure
Business firms		
Compensation to flood victims	1 500	3 560
Municipalities		
Funding of the police corps of certain municipalities	1 798	1 798
Compensation to flood victims	2 000	2 503
Reimbursement to certain municipalities of sums relating to Highway Code offences	1 094	892
Non-profit organizations		
Social rehabilitation	1 448	1 448
Other	770	741
Individuals		
Legal aid	39 145	39 145
Compensation to crime victims	10 781	11 144
Compensation to flood victims	1 500	932
Other	435	278
Government enterprises and agencies		
Commission des services juridiques	19 819	19 819
Société québécoise d'information juridique	661	653
Total	**80 951**	**82 913**

LOISIR, CHASSE ET PÊCHE		
Business firms		
Downhill skiing infrastructure	4 984	4 984
Municipalities		
Support for municipal recreational activities	6 490	6 475
Support for municipal recreational facilities	7 004	6 654
Non-profit organizations		
Wildlife management	2 035	1 882
Socio-cultural activity	11 696	11 618
Recreational organizations	15 450	15 442
Outdoor recreation organizations	8 896	8 688
Support for recreational facilities	7 911	7 595
Mass sports activities	6 096	6 088
Sports elite activities	7 741	7 696
Other	1 204	1 173
Individuals		
Various grants	137	137
Government enterprises and agencies		
Régie des installations olympiques	6 902	6 902
Total	**86 546**	**85 334**

MAIN-D'OEUVRE ET SÉCURITÉ DU REVENU	Appropriations	Expenditure
Business firms		
Job creation programs	63 068	27 677
Non-profit organizations		
Commissions de formation professionnelle operations	31 438	25 663
On-the-job-training — structure	8 211	7 235
Employment promotion program	16 219	14 830
Grants to labour reclassification committees	3 500	2 240
Grants to Native agencies for human resource development	426	370
Other	413	404
Individuals		
Maternity benefits	9 530	9 334
Basic Family Allowance benefits	191 003	186 638
Supplementary Family Allowance benefits for handicapped children	12 201	13 301
Social Aid benefits	2 047 815	2 010 573
Payment of medication, orthoses and prostheses	84 215	83 674
Employment promotion programs	29 820	6 480
Income security payments to Cree hunters and trappers	12 083	11 534
Dental and optometric care	38 617	35 140
Total	**2 548 559**	**2 435 093**

BODIES UNDER THE AUTHORITY OF THE MINISTER RESPONSIBLE FOR ADMINISTRATION		
Health care and social services establishments		
Contribution to the group life insurance plan for civil servants and public employees	2 618	1 679
School boards and educational institutions		
Contribution to the group life insurance plan for civil servants and public employees	3 332	2 136
Contribution to the Teachers Pension Plan	477 858	458 034
Pension coverage for certain teachers	1 925	1 885
Other	118	118
Total	**485 851**	**463 852**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE

fiscal year ended March 31, 1985

(in thousands of dollars)

RÉGIE DE l'ASSURANCE-MALADIE DU QUÉBEC	Appropriations	Expenditure
Individuals		
Scholarships, research grants and bonuses	5 266	7 371
Medication and pharmaceutical services to the elderly	131 631	142 241
Prostheses and orthoses	12 807	14 044
Dental care	65 097	68 034
Medical care	1 196 054	1 153 916
Optometric care	28 289	30 543
Government enterprises and agencies		
Régie de l'assurance-maladie du Québec — Health Insurance Plan administration	43 312	40 361
Total	**1 482 456**	**1 456 510**

RELATIONS INTERNATIONALES

Educational institutions		
Stanislas and Marie-de-France colleges	4 752	4 752
Other	598	598
Non-profit organizations		
International relations and cooperation	5 288	5 288
Grant to the Office Franco-Québécois pour la Jeunesse for organizing exchanges	2 017	2 017
Other	272	250
Individuals		
International accords concerning resident physicians	1 274	1 269
Bursaries and living allowances under cooperation programs	2 138	2 104
Government enterprises and agencies		
Centre de recherche industrielle du Québec	250	250
Total	**16 589**	**16 528**

REVENU

Non-profit organizations		
Various grants	10	10
Individuals		
Reimbursement to certain self-employed workers of part of their Québec Pension Plan contribution	442	455
Work Income Supplement	25 958	25 074
Total	**26 410**	**25 539**

TOURISME

	Appropriations	Expenditure
Business firms		
Financial participation in operations to promote tourism	496	496
Non-profit organizations		
Financial support for the holding of events that attract tourists and for the operations of various agencies	608	608
Financial support to regional tourist associations	220	172
Government enterprises and agencies		
Société du Palais des congrès de Montréal	12 765	12 765
Total	**14 089**	**14 041**

TRANSPORTS

	Appropriations	Expenditure
Business firms		
Air transport	441	391
Maritime transport	8 076	6 811
School boards and educational institutions		
School transportation	295 425	292 793
Municipalities		
Improvement of municipal roads	19 389	19 088
Winter road maintenance	32 514	32 412
Public transit		
Operations	192 650	192 615
Capital investment	6 520	6 518
Debt service — Montréal's subway	102 900	102 886
Debt service — other equipment	35 531	35 508
Transportation for the handicapped	10 713	10 713
Non-profit organizations		
Various grants	2 430	2 418
Government enterprises and agencies		
Société des traversiers du Québec	15 218	13 943
Société québécoise des transports	19 700	16 062
Total	**741 507**	**732 158**

TRANSFER PAYMENTS
SUMMARY OF APPROPRIATIONS AND EXPENDITURE
fiscal year ended March 31, 1985

(in thousands of dollars)

TRAVAIL	**Appropriations**	**Expenditure**
Non-profit organizations		
Various grants	296	209
Government enterprises and agencies		
Commission de la santé et de la sécurité du travail — funding of inspection activities	20 361	20 361
Office de la construction du Québec — funding of placement activities	5 712	5 519
Total	**26 369**	**26 089**

TRAVAUX PUBLICS ET APPROVISIONNEMENT

	Appropriations	Expenditure
Non-profit organizations		
Various grants	86	81
Government enterprises and agencies		
Société immobilière du Québec	38 485	38 485
Total	**38 571**	**38 566**

SECTION 2

NON-BUDGETARY TRANSACTIONS

These transactions include investment operations, those in the retirement plans account and changes in Government working capital (Other accounts*), except for the cash position.

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Other accounts* 2-6

NON-BUDGETARY TRANSACTIONS
Fiscal Year ended March 31, 1985

(in thousands of dollars)

SUMMARY

Investments	− 171 826
Retirement plans account	+ 1 183 462
Other accounts	+ 218 835
Surplus	+ 1 230 471

N.B.: The (−) sign means a financial requirement and the (+) sign, a source of financing.

NON-BUDGETARY TRANSACTIONS
Fiscal year ended March 31, 1985

(in thousands of dollars)

INVESTMENTS

SUMMARY

	Shares	Bonds and Notes	Loans and Advances	Total
Enterprises of the gouvernement du Québec	167 449	(5 165)	18 696	180 980
Municipalities and Municipal Bodies		(1 537)	(43)	(1 580)
Individuals, Corporations and Other	(7 108)		(466)	(7 574)[2]
	160 341	(6 702)	18 187	171 826[2]

DETAILS

	Disbursements[1]	Receipts	Adjustments	Total
Enterprises of the gouvernement du Québec				
Shares and investments*				
Madelipêche Inc.	5 175			5 175
Raffinerie de sucre du Québec	9 000			9 000
Société de développement autochtone de la Baie James	250			250
Société de développement des industries de la culture et des communications	2 000			2 000
Société de récupération, d'exploitation et de développement forestiers du Québec	500			500
Société générale de financement du Québec	51 500			51 500
Société immobilière du Québec	1			1
Société nationale de l'amiante	35 015			35 015
Société québécoise des transports			7 108 [3]	7 108
Société québécoise d'exploration minière	11 600			11 600
Société québécoise d'initiatives agro-alimentaires	5 400			5 400
Société québécoise d'initiatives pétrolières	39 900			39 900
	160 341		7 108	167 449
Bonds				
Société d'habitation du Québec		8 650	3 485 [4]	(5 165)
Loans and advances*				
Agence québécoise de valorisation industrielle de la recherche	8 000			8 000
Madelipêche Inc.	1 950	3 871		(1 921)
Office de l'électrification rurale		355		(355)
Office du crédit agricole du Québec		11 900		(11 900)
Régie des assurances agricoles du Québec	40 000	40 000		
Sidbec	58 488	25 315	3 705 [5]	36 878
Société de développement des coopératives		2 742		(2 742)
Société de développement industriel du Québec	2 290	2 210		80
Société de récupération, d'exploitation et de développement forestiers du Québec	1 500			1 500
Société d'habitation du Québec	1 266	4 412	(3 485)[4]	(6 631)
Société du parc industriel du centre du Québec		4 213		(4 213)
	113 494	95 018	220	18 696
	273 835	103 668	10 813	180 980

* Not including $80 000 000 in shares and $447 984 632 in advances to the Société immobilière du Québec credited to net debt upon assignment of Société assets.

DETAILS (cont'd.)	Disbursements[1]	Receipts	Adjustments	Total
Municipalities and Municipal Bodies				
Bonds and notes		1 537		(1 537)
Loans and advances		43		(43)
		1 580		(1 580)
Individuals, Corporations and Other				
Shares and investments				
Les Entreprises Bussières Ltée			(3 737)[3]	(3 737)
Navigation Sonamar Inc.			(371)[3]	(371)
Propair Inc.			(3 000)[3]	(3 000)
			(7 108)	(7 108)
Loans and advances				
Individuals				
Students	6 363	2 729	1 358[6]	4 992
Fishermen	5 195	2 815		2 380
Farm producers	126			126
	11 684	5 544	1 358	7 498
Corporations and other				
Advances and petty cash to Government employees	3 159	18 271	(281)[7]	(15 393)
Bureau de Transfert Technologique et Trans-Technique International Inc.			(45)[8]	(45)
Comité organisateur du congrès 1984 de la F.M.V.J. - Cités Unies Inc.	300	124		176
Comterm Inc.	1 620			1 620
Cooperatives		202		(202)
Farm corporations	237	1		236
Industrial corporations	2 543	6 579	(4 040)[9]	(8 076)
Revolving fund of the Service aérien gouvernemental	2 984			2 984
Revolving fund for the Parc du Mont Ste-Anne	100			100
Revolving fund of the Service des achats du gouvernement du Québec	2 000			2 000
Revolving fund for data-processing equipment	5 700		800[10]	6 500
Revolving fund for copy services	1 269			1 269
Organizations for the benefit and promotion of agriculture and food	319	35		284
Fishermen	908	431		477
Lumber producers' unions	125	19		106
	21 264	25 662	(3 566)	(7 964)
	32 948	31 206	(2 208)	(466)
	32 948	31 206	(9 316)	(7 574)

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[1] Including amounts payable.

[2] Not including a $470 126 change in the allowance for bad debts recorded under net debt.

[3] Assignment to the Société québécoise des transports of shares held by the Minister of Transport in the following: Les Entreprises Bussières Ltée, Navigation Sonamar Inc. and Propair Inc. as consideration for paid-up shares of the Société québécoise des Transports remitted to the Minister of Finance.

[4] Bonds issued by the Société d'habitation du Québec in settlement of advances granted.

[5] Capitalized interest.

[6] Composed mainly of capitalized interest earnings of $1 564 217 and debts written off in the amount of $206 012 charged to expenditure.

[7] Including $308 552 transferred to the Société immobilière du Québec (R.S.Q., c. S-17.1, s. 27).

[8] Amount of $45 000 recorded as expenditure.

[9] Amount composed of $652 598 of debt remittances and $3 386 990 of debts written off, recorded as expenditure.

[10] Amount of $800 000 recorded as revenue, "Sales of goods and services".

NON-BUDGETARY TRANSACTIONS

Fiscal year ended March 31, 1985

(in thousands of dollars)

RETIREMENT PLANS ACCOUNT

DETAILS	Contributions of Participants and Contributions of Certain Organizations +	Contributions of the Government as an Employer −	Benefits and other Payments =	Surplus
Government and Public Employees Retirement (RREGOP)	664	694 141	31 539	663 266
Teachers Pension Plan (TPP)	97 901	469 919	212 613	355 207
Civil Service Superannuation Plan (CSSP)	63 182[1]	181 355	145 636	98 901
Pension Plan for Members of the Sûreté du Québec	11 447	59 892	10 253	61 086
Retirement Plan for Member of the Legislature	578	3 337	3 915	
Judges and Coroners Retirement Plan	1 563	7 990	4 551	5 002
	175 335	1 416 634[2]	408 507	1 183 462

[1] Including contributions of $4 916 068 for current service and $17 000 000 for previous service from certain organizations.

[2]

	Current Service[a]	Previous Service	Interest[b]	Loss	Total
RREGOP					
Social affairs	147 489		179 276	1 388	328 153
Education	109 723		148 044	5 410	263 177
Public service	44 932		52 060	5 819	102 811
	302 144		379 380	12 617	694 141
Other retirement plans					
Teachers (TPP)	107 244[c]	214 809	145 981	1 885	469 919
Civil servants (CSSP)	37 408	93 989	49 958		181 355
Members of the Sûreté du Québec	16 026	23 489	20 377		59 892
Members of the Legislature	809	2 503		25	3 337
Judges and Coroners	2 188	2 169	2 099	1 534	7 990
	465 819	336 959	597 795	16 061	1 416 634

[a] 140% of employee contributions, except for the RREGOP, TPP and CSSP, where the Government's employer contribution equals that of employees since July 1, 1982 (R.S.Q., cc. R-10, R-11 and R-12).

[b] Interest on the account balance at the previous March 31.

[c] Includes $10 000 000 as second payment to cover the cost of early retirement granted school board employees.

OTHER ACCOUNTS

DETAILS	March 31, 85	March 31, 84	Amounts Recorded as Net Debt	Change[1]
Assets:				
Money and bills in hand and outstanding deposits	69 203	53 780		− 15 423
Accounts receivable:				
Agents and assignees	1 110 551	1 048 123		− 62 428
Other debtors	728 513	809 553	(121 922)[2]	− 40 882
Accrued interest	18 249	19 302		+ 1 053
Liabilities:				
Outstanding cheques	312 961	223 716		+ 89 245
Advances from trust funds	54 380	51 448		+ 2 932
Clearing accounts for collected taxes	193 900	175 386		+ 18 514
Accounts payable	1 125 289	1 077 980		+ 47 309
Accrued interest	1 011 502	832 987		+ 178 515
Surplus of liabilities over assets	(771 516)	(430 759)	(121 922)	+ 218 835

[1] The (−) sign means a financial requirement and the (+) sign, a source of financing.

[2] Change in the allowance for bad debts of $121 921 772.

SECTION 3

FINANCING

This section explains how the Government has financed its transactions.

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FINANCING

Fiscal year ended March 31, 1985

(in thousands of dollars)

SUMMARY

Page	**Net financial requirements**	
1-2	Budgetary transactions — deficit	−3 232 472
2-3	Non-budgetary transactions — surplus	+1 230 471
		−2 002 001
	Financing	
3-4	Change in cash position	−210 995
3-4	New borrowings	+3 281 015
3-6	Less: repayment of borrowings [1]	−1 068 019
		+2 002 001

N.B. The (−) sign means a financial requirement and the (+) sign, a source of financing.

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[1] Including contributions of $73 608 745 to the sinking fund.

FINANCING

Fiscal year ended March 31, 1985

(in thousands of dollars)

CHANGE IN CASH POSITION

DETAILS

	March 31, 1985	March 31, 1984	Change
Cash in the bank	66 807	50 837	- 15 970
Short-term investments	479 920	284 895	- 195 025
Cash position	546 727	335 732	- 210 995

* The (-) sign means an increase in the cash position.

NEW BORROWINGS

SUMMARY

Bonds negotiable	1 906 683	
Redeemable on demand	1 233 941	
Not negotiable	5 400	3 146 024
Other borrowings		134 991
		3 281 015

DETAILS

Date of Issue	Date of Maturity	Rate %	Price to Buyer	Par Value	Amount
Bonds					
Negotiable					
In Canadian currency					
1984-04-07	2003-04-07	13.00	100.878		50 000
1984-05-25	1994-05-25	14.00	100.00		50 000
1984-05-31	2004-05-31	14.625	99.84		150 000
1984-08-13	1994-02-27	12.25	96.475		62 192
1984-08-31	1994-08-31	13.25	99.673		150 000
1984-11-29	1994-11-29	12.50	98.234		155 000
1984-11-29	2004-11-29	12.75	98.50		95 000
1984-12-10	1994-11-29	12.50	100.33		75 000
1984-12-10	2004-11-29	12.75	100.20		75 000
1984-12-28	1994-12-28	12.15	100.00		75 000
1984-12-28	2004-12-28	12.60	100.00		75 000
1985-01-15	1995-01-15	12.00A	100.00		150 000
					1 162 192

NEW BORROWINGS (cont'd.)

DETAILS

Date of Issue	Date of Maturity	Rate %	Price to Buyer	Par Value	Amount
In US currency					
1984-09-15	1994-09-15	12.75	99.50	100 000	131 951
1984-09-15	2014-09-15	13.25	99.339	150 000	197 925
1985-01-10	1995-01-10	8.25 A[1]	79.389	50 015	66 068
1985-01-29	1995-01-29	8.05 A[2]	78.00	49 998	66 291
1985-02-25	1992-02-25	8.1436 A[3]	82.30	100 406	134 890
				$450 419 US	597 125 [4]
In Federal Rebublic of Germany currency					
1985-02-15	1995-02-15	7.625 A	100.25	200 000 DM	81 552 [4]
In United Kingdom currency					
1984-07-12	2020-03-15	12.25	97.80	37 500 PS	65 814 [4]
					1 906 683
Redeemable on demand					
In Canadian currency					
Québec Savings Bonds					
1983-06-01	1993-06-01	9.50—8.50 A	100.00		1 452
1984-06-01	1994-06-01	11.75—8.50 A	100.00		1 232 489
					1 233 941
Not negociable					
In Canadian currency					
Government of Canada Canadian Pension Plan					
1984-1985	2004-2005	12.08—14.06	100.00		5 400
					3 146 024
Other borrowings					
In Canadian currency					
Discounted borrowing					
1984-06-14	1988—1992-06-14	8.50 A	100.00		1 386 [5]
In Japanese currency					
1984-07-27	1989—1994-07-27	8.10	100.00	10 000 000	53 757
1985-02-28	1990—1995-02-28	7.60	100.00	15 000 000	79 848
				25 000 000 Yen	133 605 [4]
					134 991
					3 281 015

A Interest paid annually.

[1] The rate to the buyer is 11.88 % since under borrowing terms par value at maturity will be $63 000 000 US for $50 015 070 US of capital paid.

[2] The rate to the buyer is 11.93% since under borrowing terms par value at maturity will be $64 100 000 US for $49 998 000 US of capital paid.

[3] The rate to the buyer is 12.03 % since under borrowing terms par value at maturity will be $122 000 000 US for $100 406 000 US of capital paid.

[4] Canadian equivalent of realization or par value on the date of borrowing.

[5] This amount represents the capitalization of the discount on a borrowing of $50 000 000 made for $33 404 500 on June 14, 1982.

The actual rate to the buyer is 16.29 %.

FINANCING

Fiscal year ended March 31, 1985

(in thousands of dollars)

REPAYMENT OF BORROWINGS

DETAILS

Treasury bills		80 000
Bonds — Negotiable	402 809	
— Redeemable on demand	501 979	904 788
Other borrowings		9 622
Borrowings repaid		994 410
Contribution to sinking funds: bonds	70 053	
other borrowings	3 556	73 609
		1 068 019

REPAYMENT OF BORROWINGS (cont'd.)

DETAILS

Treasury bills		
Issued	5 450 000	
Redeemed	5 530 000	
Net decrease		80 000

	Date of Maturity	Date of Issue	Par value In Foreign Currency	Par value In Canadian Equivalent*
Bonds				
Negotiable				
In Canadian currency				
	1984-04-01	1978-04-05[1]		3 400
	1984-04-02	1962-04-02		33 771[2]
	1984-05-01	1979-05-01[1]		1 765
	1984-05-01	1979-05-01[1]		1 380
	1984-05-01	1979-05-01[1]		1 328
	1984-06-18[3]	1981-06-18		985
	1984-08-21	1979-02-21		120 000
	1984-11-01	1973-11-01		870
	1984-10-20[4]	1981-10-20		344
	1984-11-05[5]	1980-11-05		140 961
	1986-12-01[6]	1966-12-01		133
				304 937
Assumed				
In Canadian currency				
Institut Armand-Frappier				
	1984-04-01			187
				305 124
Negotiable				
In US currency				
	1984-04-01	1976-04-01	50 000	49 305
	1984-06-01	1972-06-01[1]	6 000	5 902[7]
	1984-11-01	1977-11-01[1]	1 800	2 002[7]
	1984-01-15	1973-01-15[1]	2 000	1 997[7]
	1985-03-01	1970-03-01[1]	2 400	2 570[7]
			$62 200 US	61 776

* On the date borrowings were made.

[1] Contractual repayments.

[2] Not including contributions of $526 662 to the sinking fund.

[3] Bonds redeemed June 18, 1984, on a $150 000 000 issue at 16.50 % where holders did not avail themselves of the exchange option on March 18, 1984, for bonds maturing June 18, 1996.

[4] Bonds redeemed October 20, 1984, on a $150 000 000 issue at 17.25 % where holders did not avail themselves of the exchange option on July 20, 1984, for bonds maturing October 20, 1996.

[5] Bonds redeemed November 5, 1984, on a $175 000 000 issue at 13.25 % where holders did not avail themselves of the exchange option on May 5, 1984, for bonds maturing November 5, 1984.

[6] Bonds cashable in advance at any interest payment date.

[7] Fluctuation of exchange on repayments of borrowings in foreign currency is shown on page 3-10.

FINANCING

Fiscal year ended March 31, 1985

(in thousands of dollars)

REPAYMENT OF BORROWINGS (cont'd)

DETAILS

		Par Value		
Date of Maturity	Date of Issue	In Foreign Currency	In Canadian Equivalent *	
Assumed				
In US currency				
Construction of Montréal's Métropolitain Boulevard				
1985-02-01	1960-02-01	1 246	1 262	
1984-11-01	1962-11-01	1 692	1 713	
		$2 938 US	2 975[7]	
		$65 138 US	64 751	
In Federal Republic of Germany currency				
1984-07-01	1972-07-01	10 000 DM	3 122[7]	
In French currency				
1984-06-15	1972-06-15	15 000 FF	3 019[7]	
In Japanese currency				
1984-09-28	1972-09-28	4 000 000	13 073[7]	
1984-05-23	1978-05-23	2 400 000	11 708	
		6 400 000 Yen	24 781	
In European units of account				
1984-12-17	1979-12-17	1 000 EUA	2 012[7]	402 809
Redeemable on demand				
In Canadian currency				
Québec Savings Bonds				
1988-06-01	1978-06-01		5 235	
1989-06-01	1979-06-01		4 563	
1993-06-01	1983-06-01		159 425	
1994-06-01	1984-06-01		190 183	
1995-06-01	1980-06-01		47 876	
1996-06-01	1981-06-01		14 568	
1997-06-01	1982-06-01		80 129	501 979
				904 788

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* On the date borrowings were made.

[7] Fluctuation of the exchange rate on repayment of borrowings in foreign currenccy is shown on page 3-10.

REPAYMENT OF BORROWINGS (cont'd.)

DETAILS

	Date of Maturity	Date of Issue	Par Value		
			In Foreign Currency	In Canadian Equivalent *	
Other borrowings					
In Canadian currency					
Government of Canada					
Special areas	1984-04-01	1972—1979-04-01		2 028	
Universities (assumed)				518	
				2 546	
Office des autoroutes du Québec	1984-07-15	1982-04-01		1 250	
In US currency					
Credit agreement	1984-11-02	1978-11-02	$5 000 US	5 826	
Office des autoroutes du Québec	1984-12-01	1982-04-01		[8]	9 622
Borrowings repaid					994 410
Contributions to sinking funds					
Bonds (for details, see page **5**-00)				70 053	
Other borrowings (for details, see page **5**-00)				3 556	73 609
Total					1 068 019

* On the date borrowings were made.

[8] Not including $13 720 000 US in the Canadian equivalent of $ 16 833 068 in contributions to the sinking fund.

FINANCING

Fiscal year ended March 31, 1985

(in thousands of dollars)

Fluctuation of exchange on repayments of borrowings in foreign currency

	Par Value	Canadian Equivalent of the Par Value		
		At the Date of Realization	At the Date of Repayment	Change
In US currency				
Negotiable bonds				
1984-06-01 1972-06-01	6 000	5 902	7 767	1 865
1984-11-01 1977-11-01	1 800	2 002	2 369	367
1984-01-15 1973-01-15	2 000	1 997	2 648	651
1985-03-01 1970-03-01	2 400	2 570	3 312	742
1984-04-01 1976-04-01	50 000	49 305	63 884	14 579
Assumed bonds				
Construction of Montréal's Métropolitain Boulevard	2 938	2 975	3 876	901
Other borrowings				
1984-11-02 1978-11-02	5 000	5 826	6 570	744
1984-12-01 1982-04-01	13 720	16 833	18 138	1 305
	$83 858 US	87 410	108 564	21 154
In Federal Republic of Germany currency				
1984-07-01 1972-07-01	10 000 DM	3 122	4 687	1 565
In French currency				
1984-06-15 1972-06-15	15 000 FF	3 019	2 694	(325)
In Japanese currency				
1984-09-28 1972-09-28	4 000 000	13 073	21 479	8 406
1984-05-23 1978-05-23	2 400 000	11 708	13 403	1 695
	6 400 000Yen	24 781	34 882	10 101
In European units of account				
1984-12-17 1979-12-17	1 000 EUA	2 012	1 131	(881)
Total		120 344	151 958	31 614 [1]

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[1] Amount recorded as transactions for the year.

SECTION 4

ASSETS AND LIABILITIES

NET DEBT

TABLE OF CONTENTS

ASSETS AND LIABILITIES

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Assets and Liabilities 4-2
Net Debt 4-4
Notes to Financial Statements 4-5

ASSETS AND LIABILITIES

At March 31, 1985

(in thousands of dollars)

ASSETS

Page		1985	1984
	Cash in the bank	66 807	50 837
5-3	Short-term investments	479 920	284 895
	Cash and bills in hand and outstanding deposits	69 203	53 780
5-4	Accounts receivable	1 839 064	1 857 676
5-5	Accrued interest	18 249	19 302
		2 473 243*	2 266 490
5-6	Investments — shares, bonds, notes, loans and advances		
5-6	Enterprises of the gouvernement du Québec (Notes 3 and 4)	7 074 050	6 365 085
5-16	Municipalities and municipal bodies	69 569	71 149
5-24	Individuals, corporations and other	145 663	153 707
		7 289 282	6 589 941
5-27	Other assets	2 210	2 210
	TOTAL ASSETS	9 764 735	8 858 641
	NET DEBT	20 284 730	17 457 851
		30 049 465	26 316 492

Roger Couture, C.A.
Interim Comptroller
of Finance

Robert Normand
Deputy Minister of Finance

Québec, November 25, 1985.

LIABILITIES

Page		1985	1984
	Outstanding cheques	312 961	223 716
	Advances from trust funds	54 380	51 448
5-28	Clearing account for collected taxes	193 900	175 386
5-29	Accounts payable (Note 5)	1 125 289	1 077 980
5-29	Accrued interest	1 011 502	832 987
		2 698 032*	2 361 517
5-30	Retirement plans account (Note 6)	6 728 865	5 545 403
5-30	Treasury bills	1 405 000	1 485 000
5-31	Bonds less sinking funds (Note 7)	17 433 850	15 262 667
5-45	Other borrowings less sinking funds (Note 7)	1 783 718	1 661 905
		20 622 568	18 409 572
	TOTAL LIABILITIES	30 049 465	26 316 492

Contingent liabilities and financial commitments (Note 8)

* The $2 473 243 in assets and $2 698 032 in liabilities reflect a $224 789 deficit in the Consolidated Revenue Fund at March 31, 1985.

4-4

NET DEBT

Fiscal year ended March 31, 1985

(in thousands of dollars)

	1985	1984
Opening balance	17 457 851	14 225 644
Budgetary transactions deficit	3 232 472	3 112 545
Amount recorded under the allowance for bad debts	122 392	61 159
Assignment of assets to the Société immobilière du Québec (Note 4)	(527 985)	
Cancellation of debts receivable from the Société d'aménagement de l'Outaouais		58 503
Closing balance	20 284 730	17 457 851

NOTES TO FINANCIAL STATEMENTS

1 — Accounting Policies

The financial statements of the gouvernement du Québec were prepared in compliance with the accounting policies described on page 13. The Statement lists the main accounting policies determined by the Conseil du trésor and the Comptroller of Finance's outline clarifies them for the purposes of pratical application.

The financial statements include accounts related to the Consolidated Revenue Fund and the Health Services Fund.

These statements generally record the financial transactions of the departments and bodies listed in Appendix 1 insofar as their operating expenditures chargeable to appropriations and their payments are made out of the Consolidated Revenue Fund or the Health Services Fund and their revenues are generally credited to it. This list does not include Government bodies and entreprises that benefit from transfer payments out of the Fund, except the Régie de l'assurance-maladie du Québec.

2 — Capital Expenditures

(a) Of the gouvernement du Québec

Capital spending included in expenditures for 1984-1985 and totalling $575.9 million ($539.0 million in 1983-1984) and a list of capital assets are shown in section 2 of Volume 2 of the Public Accounts.

(b) Government contributions to capital expenditures of individuals, corporations, school boards, educational and health institutions and social services establishments

Page 1-7 shows transfer payments in the amount of $19 192.8 million ($18 714.9 million in 1983-1984) to individuals, corporations, school boards, educational and health institutions and social services establishments. This amount includes Government contributions of $697.4 million for their capital expenditures.

3 — Investments

Investments in entreprises of the gouvernement du Québec are recorded as follows:

	1985	1984
	(in millions of dollars)	
Hydro-Québec — at the value of its reserves at December 31, 1980	4 374.1	4 374.1
Other — at cost	2 699.9	1 991.0
	7 074.0	6 365.1

The accounts of entreprises of the gouvernement du Québec are presented in their own financial statements and are therefore not included in statements of the Government.

Appendix 2 shows Government equity in its entreprises at $8 516.1 million ($8 087.7 million in 1984: adjusted). Such equity includes investments recorded on the Government's books at March 31, 1985, increased by the surpluses and reserves accumulated by certain enterprises and decreased by the accumulated deficits of others.

4 — Transfer of movable and immovable property to a Government enterprise

The Act respecting the Société immobilière du Québec (R.S.Q., c. S-17.1) provides, among other things, for the transfer to the Société immobilière du Québec for consideration and other terms set by the Government of movables and immovables that are part of the public domain and formerly administered by the ministère des Travaux publics et de l'Approvisionnement.

Under the Act respecting the ministère des Travaux publics et de l'Approvisionnement (R.S.Q., c. M-29) which was repealed on October 1, 1984, the Société acquired that department's rights and assumed its obligations.

After a first transfer on March 30, 1984, of two buildings in consideration for a cash payment, the Government transferred on October 1, 1984, fixed assets in the amount of $522.4 million and movables of $5.6 million to the Société.

The latter transfer was settled as follows:

	(in millions of dollars)
Demand note not bearing interest in favour of the Minister of Finance	448.0
80 000 shares of the Société immobilière du Québec issued to the Minister of Finance	80.0
	528.0

Under the Act respecting the Société immobilière du Québec, the amount of the note and value of shares given as consideration of $528.0 million for the transfer reduced the Government's net debt correspondlingly.

5 — Accounts Payable

The amount of $1 125.3 million represents the unpaid portion of the cost of government operations recognized at March, 31, 1985 ($1 078.0 million in 1984). Because of provisions in the accounting policies and in the Financial Administration Act, some expenditures incurred during the current year as well as previous years have not been charged to an appropriation or recorded as accounts payable. The estimate of these unrecorded expenditures, accounts payable and attendant charges at March 31, 1985, are shown in Appendix 3; they total $1 135.3 million ($789.4 million in 1984: adjusted).

6 — Retirement Plans Acount

This liability comprises $4 182.6 million for Government and Public Employees Retirement Plan and $2 5546.3 million for other plans. At March 31, 1984, the balances were respectively $3 519.3 million and $2 026.1 million.

(a) Government and Public Employees Retirement Plan

The amount of $4 182.6 million does not include $1 641.1 million for other commitments of the Government toward the Plan for which estimates were determined on the dates indicated hereafter.

Government commitments relating to participants in pension plans for civil servants and teachers who opted for this Plan and those resulting from pension credits granted to certain pensioners in the Social Affairs sector are estimated at $1 015.7 million by the Commission administrative des régimes de retraite et d'assurances at December 31, 1984. This estimate is based on population data and assumptions used for actuarial valuation at December 31, 1981, when the liability amounted to $762.7 million. Financial transactions carried out from 1982 to 1984 are taken into account.

The commitments representing the shortfall in the Government contribution to interest since the Plan began on July 1, 1973, are estimated at $597.2 million at March 31, 1985.

In addition, Government commitments relating to supplemental pension plans administered by the Commission totalled $28.2 million according to the actuarial valuation at December 31, 1981.

(b) Other Retirement Plans

At March 31, 1985, the amount recorded on Government books in regard to the liabilities of these retirement plans is $2 546.3 million ($2 026.1 million in 1984).

NOTES TO FINANCIAL STATEMENTS (cont'd.)

Commitments toward participants in the pension plans of civil servants, teachers, members of the Sûreté du Québec, the Legislature and the Magistrature are assumed by the Government. The Commission administrative des régimes de retraite et d'assurances whose fiscal year corresponds to the calendar year has estimated the liability toward these plans at $13 455.6 million at December 31, 1984. According to an actuarial valuation, this liability amounted to $9 640.8 million at December 31, 1981.

7 — Bonds and other Borrowings, less Sinking Funds

Maturity	1985	1984
	(in million of dollars)	
1984-1985		677.9
1985-1986	1 025.9	825.0
1986-1987	788.8	719.6
1987-1988	1 159.5	1 167.1
1988-1989	1 050.9	1 138.7
1989-1990	1 349.7	1 525.9
	5 374.8	6 054.2
1990-1995	8 107.3	5 720.0
1995-2000	3 290.7	3 348.3
2000-2005	2 038.7	1 649.1
2005-2010	37.7	34.3
2010 et plus	368.4	118.7
	19 217.6	16 924.6

See page 5-47 for details on maturity dates.

Currency

		Canadian equivalent	
		1985	1984
	millions of units	(in millions of dollars)	
In Canadian dollars	13 681.8	13 681.8	12 158.0
In US currency - US dollars	3 205.9	3 687.1	3 165.9
In Federal Republic of Germany currency - Deutsche Marks	1 330.0	630.7	552.3
In French currency - French francs	47.0	9.5	12.5
In Japanese currency - yen	112 600.0	567.1	458.3
In Swiss currency - Swiss francs	300.0	183.3	183.3
In UK currency - pounds sterling	140.0	284.4	218.6
In Dutch currency - guilder	100.0	45.6	45.6
In European units of account - EUA	35.0	70.4	72.4
In European currency units - ECUs	50.0	57.7	57.7
		19 217.6	16 924.6

Considering exchange contracts, had the bonds and other borrowings in foreign currency been translated into their Canadian equivalent at the rates in effect at the end of the fiscal year, those debts would be $582.7 million higher ($442.0 million in 1984), of which $17.3 million pertains to the amount maturing during the 1985-1986 fiscal year.

8 — Contingent Liabilities and Financial Commitments

Borrowings guaranteed by the Government amounted to $22 112.0 million at March 31, 1985 ($20 544.7 million in 1984: adjusted), of which $19 873.4 million was related to Hydro-Québec borrowings. Financial commitments totalled $9 710.1 million at the end of fiscal 1984-1985 ($8 070.8 million in 1984: adjusted). A summary of contingent liabilities and financial commitments is shown in Appendix 4.

9 — Comparative Figures

Certain figures from the fiscal year ended March 31, 1984, were reclassified for purposes of comparison with the presentation used for the fiscal year ended March 31, 1985. Reclassification had no impact on the budgetary transactions deficit and net debt reported above.

NOTES TO FINANCIAL STATEMENTS (cont'd.)
DEPARTMENTS AND GOVERNMENT BODIES[1]

APPENDIX 1

- Affaires culturelles
  - Commission des biens culturels
  - Régie du cinéma
- Affaires municipales
  - Bureau de révision de l'évaluation foncière du Québec
  - Commission municipale du Québec
  - Commission nationale de l'aménagement
- Affaires sociales
  - Conseil des affaires sociales et de la famille
- Agriculture, Pêcheries et Alimentation
  - Commission de protection du territoire agricole du Québec
  - Office du crédit agricole du Québec
  - Régie des assurances agricoles du Québec
  - Régie des grains du Québec
  - Régie des marchés agricoles du Québec
- National Assembly
  - Commission de la représentation
- Commerce extérieur
- Communautés culturelles et Immigration
  - Commission d'appel de francisation des entreprises
  - Commission de protection de la langue française
  - Commission de toponymie
  - Conseil de la langue française
  - Office de la langue française
- Communications
  - Commission d'accès à l'information
  - Régie des services publics
- Conseil exécutif
  - Conseil du statut de la femme
  - Office de planification et de développement du Québec
  - Office des personnes handicapées du Québec
  - Office des services de garde à l'enfance
- Conseil du trésor
- Éducation
  - Conseil des collèges
  - Conseil des universités
  - Conseil supérieur de l'éducation
  - Office des professions du Québec
- Énergie et Ressources
  - Régie de l'électricité et du gaz
- Enseignement supérieur, Science et Technologie
  - Conseil de la science et de la technologie
- Environnement
  - Bureau d'audiences publiques sur l'environnement
  - Conseil consultatif de l'environnement
- Finances
  - Commission des valeurs mobilières du Québec
  - Inspector General of Financial Institutions
  - Régie de l'assurance-dépôts du Québec
- Habitation et Protection du consommateur
  - Office de la protection du consommateur
  - Régie des entreprises de construction du Québec
  - Régie du logement
  - Société d'habitation du Québec
- Industrie et Commerce
  - Société de développement industriel du Québec
  - Société du parc industriel du centre du Québec
- Justice
  - Comité de protection de la jeunesse
  - Commission de police du Québec
  - Commission de refonte des lois et des règlements
  - Commission des droits et libertés de la personne du Québec
  - Commission québécoise des libérations conditionnelles
  - Protection civile du Québec
  - Régie des permis d'alcool du Québec
  - Tribunal de l'expropriation
- Loisir, Chasse et Pêche
  - Régie de la sécurité dans les sports
- Main-d'oeuvre et Sécurité du revenu
  - Commission des affaires sociales
- Bodies under the authority of the Minister responsible for Administration
  - Commission administrative des régimes de retraite et d'assurances
  - Commission de la fonction publique
  - Office des ressources humaines
  - Service des achats du gouvernement
- Régie de l'assurance-maladie du Québec
- Relations internationales
- Revenu
  - Régie des loteries et courses du Québec
- Tourisme
- Transports
  - Commission des transports
- Travail
  - Conseil consultatif du travail et de la main-d'oeuvre
  - Conseil des services essentiels
- Travaux publics et Approvisionnement

[1] The departments and agencies listed are those whose operating expenditures chargeable to appropriations and their payments are made out of the Consolidated Revenue Fund or the Health Services Fund and their revenues are generally credited to it. The list does not include government bodies and enterprises which benefit from transfer payments out of either Fund, except in the case of the Régie de l'assurance-maladie du Québec.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

THE GOVERNMENT EQUITY IN ITS ENTERPRISES[1]

APPENDIX 2

(in thousands of dollars)

	Amount recorded at March 31, 1985	Accumulated Surpluses, Reserves or (deficits)[2]	Government Equity	
			1985	1984 (adjusted)
ENTERPRISES IN WHICH THE GOVERNMENT HAS EQUITY				
Agence québécoise de valorisation industrielle de la recherche	8 000	2 728	10 728	183
Fonds d'assurance-prêts agricoles et forestiers	10 000		10 000	10 000
Hydro-Québec (1984-12-31)	4 374 109	2 136 541	6 510 650	6 365 203
Loto-Québec	170	41 930	42 100	29 181
Madelipêche Inc. (1984-12-31)	13 053	(3 511)	9 542	9 799
Office de l'électrification rurale	1 350		1 350	1 705
Office du crédit agricole du Québec	160 500	1 632	162 132	176 032
Raffinerie de sucre du Québec	36 000	(20 839)	15 161	17 491
Régie de l'assurance-dépôts du Québec	6 400		6 400	6 400
Sidbec (1984-12-31)	652 835	(836 209)[3]	(183 374)	127 464
Société de cartographie du Québec	3 000	(2 669)	331	970
Société de développement autochtone de la Baie James	3 250		3 250	3 000
Société de développement de la Baie James (1984-12-31)	60 000	(59 280)	720	24 453
Société de développement des coopératives	19 878	(2 865)	17 013	22 436
Société de développement des industries de la culture et des communications	15 500	(1 791)	13 709	11 474
Société de développement industriel du Québec	35 329	12 363	47 692	47 508
Société de récupération, d'exploitation et de développement forestiers du Québec — Rexfor	79 430	9 989	89 419	86 894
Société des alcools du Québec	30 000	68	30 068	41 613
Société des traversiers du Québec	1 500	2 165	3 665	3 263
Société d'habitation du Québec (1984-12-31)	130 188	140	130 328	146 647
Société du parc industriel du centre du Québec	36 043	3 379	39 422	42 690
Société générale de financement du Québec (1984-12-31)	289 434	64 785	354 219	283 726
Société immobilière du Québec	602 652	(13 765)	588 887	66 501
Société nationale de l'amiante	96 594	(136 506)[4]	(39 912)	34 628
Société québécoise des transports (1984-12-31)	42 233	(35 524)	6 709	(8 453)
Société québécoise d'exploration minière — Soquem	110 600	41 992	152 592	148 261
Société québécoise d'initiatives agro-alimentaires — Soquia	52 100	3 204	55 304	48 150
Société québécoise d'initiatives pétrolières — Soquip	203 900	10 750	214 650	167 168
Société du parc industriel, commercial et aéroportuaire de Mirabel et Société inter-port de Québec	2	10 752	10 754	9 748
	7 074 050	1 229 459	8 303 509	7 924 135

NOTES TO FINANCIAL STATEMENTS (cont'd.)

GOVERNMENT EQUITY IN ITS ENTERPRISES[1]

(in thousands of dollars)

	Amount recorded at March 31, 1985	Accumulated Surpluses, Reserves or (deficits)[2]	Government Equity 1985	Government Equity 1984 (adjusted)
ENTERPRISES IN WHICH THE GOVERNMENT HAS NO EQUITY				
Centre québécois pour l'informatisation de la production		75	75	
Centre de recherche industrielle du Québec		26 794	26 794	21 220
Commission des normes du travail		57 723	57 723	42 743
Commission des services juridiques		1 625	1 625	711
Corporation d'hébergement du Québec		48 806	48 806	37 870
Fondation pour le développement de la science et de la technologie		284	284	130
Fonds d'aide aux recours collectifs		56	56	20
Fonds de la recherche en santé du Québec		2 213	2 213	3 495
Fonds F.C.A.C. pour l'aide et le soutien à la recherche (1984-05-31)		51	51	
Institut national de productivité		80	80	210
Institut québécois de la recherche sur la culture		280	280	188
Institut québécois du cinéma		(42)	(42)	(3)
Musée d'art contemporain de Montréal		151	151	
Musée de la civilisation		375	375	
Musée du Québec		492	492	
Office de la sécurité du revenu des chasseurs et piégeurs cris (1984-06-30)		152	152	36
Régie des installations olympiques (1984-10-31)		1 776	1 776	(856)
Société d'aménagement de l'Outaouais		47 209	47 209	46 884
Société de la maison des sciences et des techniques		370	370	
Société de la Place des Arts de Montréal (1984-08-31)		11 883	11 883	10 051
Société de radio-télévision du Québec (1984-08-31)		8 538	8 538	9 710
Société d'exploitation des ressources éducatives du Québec (SEREQ) (1985-01-31)		183	183	124
Société du Grand Théâtre de Québec (1984-08-31)		(414)	(414)	(123)
Société du Palais des Congrès de Montréal		4 922	4922	(5 846)
Société générale du cinéma		(587)	(587)	(1 122)
Société québécoise d'assainissement des eaux		(206)	(206)	(1 505)
Société québécoise d'information juridique (SOQUIJ)		(193)	(193)	(347)
	----------------	212 596	212 596	163 590
	7 074 050	1 442 055	8 516 105	8 087 725

[1] The enterprises listed are those in which most directors are appointed by the Government, except for the Société de développement autochtone de la Baie James. Not included, however, are bodies administering insurance funds and trustee-type funds except for Government capital granted on an endowment basis and advances to the Fonds d'assurance-prêts agricoles et forestiers and the Régie de l'assurance-dépôts du Québec.

[2] At March 31, 1985, except where another date follows the name of the enterprise. These accumulated surpluses and reserves, or deficits, are those shown in the enterprises, audited financial statements according to the accounting policies each follows, which differ substantially from the Government's.

[3] Includes $343.3 million for the loss sustained following the end of Sidbec-Normines joint venture operations and the closing of the town of Gagnon.

[4] Includes an endowment of $75.6 million to a provision resulting from an estimate of the premium over book value that would have been paid by the Société nationale de l'amiante for shares in Mines-SNA Inc. held by its co-shareholder, General Dynamics Limited, if the option to sell the shares had been exercised on March 31, 1985.

NOTES TO FINANCIAL STATEMENTS (cont'd.)

ESTIMATE OF EXPENDITURES, ACCOUNTS PAYABLE AND ACCRUED CHARGES UNRECORDED AT MARCH 31, 1985

APPENDIX 3

(in thousands of dollars)

	Year 1984-1985[1]	Previous Years[1]	1985	1984 (adjusted)
For unrecorded operating expenses and capital expenditure incurred at March 31, 1985				
Goods delivered and services provided			24 441	20 268
Expropriation indemnities relating to assets which the Government had taken into its possession or which it was legally entitled to take into possession before April 1			31 241	34 095
Balance due on assets purchased on instalment and on capital lease			8 146	14 928
			63 828	69 291
For subsidies (transfer payments) relating to unrecorded charges incurred at March 31, 1985				
School boards and institutions within budgets prepared under departmental policy				
Health and social services establishments[2]	88 581		88 581	
		269 134	269 134	302 243
			357 715	302 243
School boards				
Operations	(4 350)[3]		(4 350)[3]	(26 927)[3]
		454 359 [4]	454 359 [4-5]	174 815 [4-5]
		46 186 [6]	46 186 [6]	21 693 [6]
			496 195	169 581
Transportation	57 247 [5]		57 247	56 987
General and vocational colleges (Cegeps)	8 467 [5-7]	(7 914)[7]	553 [7]	24 901
Universities	76 004 [5]		76 004	69 652
Private educational institutions	27 798 [5]		27 798	26 704
	253 747	761 765	1 015 512	650 068
Transportation commissions, for operating expenses			41 094 [8]	52 043 [8]
Various agencies and individuals			14 853	17 984
			55 947	70 027
			1 135 287	789 386

---

[1] Subsidized institutions.

[2] $38.1 million was paid during 1984-1985 in settlement of arrears accumulated for the years 1981 to 1984. The 1983-1984 and 1984-1985 deficits may be revised upon completion of the study of their financial statements. Accumulated deficits estimated at $29.4 million are excluded, being their responsibility as are surpluses estimated at $32.7 million credited to their account.

[3] Surplus transfer payments charged to appropriations over operating expenses incurred during the Government's fiscal year.

[4] $40.0 million was paid in advance in 1985 as the final 15 % balance for the 1983-1984 school year. An advance payment of $281.0 million on the final 15 % balance for the 1982-1983 school year was made in 1984.

[5] Expenditures to be paid are the result of the difference between actual expenses incurred by the institutions during a Government fiscal year and transfer payments charged to appropriations of the Government's fiscal year.

	Anual spending by institutions per Government fiscal year		Breakdown of transfer payments charged to appropriations per Government fiscal year		
	Government fiscal year			Government fiscal year	
	Current	Subsequent	Current	Subsequent	
	%	%	%	%	From
School boards					
Operations	70	30	70	15.15*	1979-1980
Transportation	70	30	50	50	1975-1976
Cegeps	75	25	68	32	1979-1980
Universities	83.3	16.7	75	25	1970-1971
Private educational institutions	70	30	60	40	1969-1970

[6] $4.9 million was paid by the Government during 1984-1985 for 1979-1980 and the previous school years. The Government agreed to add $29.4 million for the period in compensation for the standardized property tax certain school boards did not collect for the period prior to June 30, 1975.

[7] Subsidies overpaid for the 1983-1984 school year. $ 30.3 million was also paid in advance for the 1984-1985 school year.

[8] For the 1979 operating deficit of the CTCUM and CTRSM.

* 15 % during the first subsequent year and 15 % during the second subsequent year.

NOTES TO FINANCIAL STATEMENTS (cont'd.)
CONTINGENT LIABILITIES AND FINANCIAL COMMITMENTS

(in thousands of dollars)

	1985	1984 (adjusted)
GUARANTEED BORROWINGS		
Hydro-Québec	19 873 434	18 708 213
Régie des installations olympiques	667 159	658 540
Sidbec	578 883	348 350
Other enterprises of the Government	339 953	275 675
Student loans	638 221	530 720
Municipalities, individuals and corporations	14 337	23 177
	22 111 987	20 544 675
FINANCIAL COMMITMENTS		
Budgetary:		
For repayment of the principal on loans taken out for capital expenditures		
School boards and educational institutions	3 386 312	2 975 604
Health and social services establishments	1 045 218	1 006 979
Municipalities and municipal bodies		
Construction of Montréal's Métro and other capital spending	943 390	881 875
Water treatment	735 801	511 172
Government corporations and various agencies	71 707	60 075
For lines of bank credit authorized in favour of school boards, educational institutions and health and social service establishments for capital expenditures	558 997	710 215
For capital expenditures		
Municipalities and municipal bodies		
Waterworks, sewers and other	236 087	217 394
Water treatment	2 068 294	1 080 846
Various recreational bodies and corporations	191 086	221 801
For sick leave accumulated by Government employees (contingent commitment)	365 000	228 959
For financial assistance to Government enterprises, family housing and other, chargeable to statutory appropriations	51 809	69 916
	9 653 701	7 964 836
Non-budgetary:		
Balance payable on capital contributions to Government enterprises, chargeable to statutory appropriations	56 350	106 000
	9 710 051	8 070 836

OTHER CONTINGENT LIABILITIES

Société générale de financement du Québec guarantee

The Government has guaranteed the amounts to be paid by the Société under the terms of a contract covering the completion of an integrated forest complex. The contract mainly provides for payment in the event of a Donohue St-Félicien Inc. lack of funds or failure to repay the capital and interest on bonds that company has issued in the amount of $139.5 million at March 31, 1985 ($142.3 million in 1984).

Fonds d'assurance-prêts agricoles et forestiers

The Minister of Finance is authorized to pay the fund, at its request, the sums needed to meet payment of the fund's commitments toward lenders from its revenues and, where such is insufficient, from any part of the capital of the fund exceeding $10.0 million.

At March 31, 1985, the equity of the fund totalled $10.0 million ($10.0 million in 1984) and the balance of the principal of loans granted was $1 462.5 million ($1 429.0 million in 1984).

During the fiscal year, the fund paid approximately $9.0 million of the $53.0 million it estimated would have to be reimbursed to lenders at March 31, 1984 An analysis of guaranteed loans that the fund will be called upon to repay set the liability in the amount of $76.0 million at March 31, 1985. Payments on that amount will be scheduled over the coming fiscal years of the fund.

OTHER COMMITMENTS

Bécancour aluminum smelter

In 1984, the Société générale de financement du Québec (SGF), through Albecour, a limited partnership whose sole partner is the Société générale d'aluminerie Inc., committed itself to a 24.95 % share in an aluminum smelter planned for Bécancour, with Pechiney Québec Inc. at 50.1 % ownership and Alumax Québec Inc. at 24.95 %.

The total cost of the project, estimated at $1.4 billion, will be borne by each partner on the basis of its share of ownership and, in the case of the SGF, will be financed through the issue of stock to its principal shareholder, the Government, for a maximum of $150 million and a bank loan of up to $215 million US guaranteed by the Government until completion of construction. After completion, the guarantee will cease, provided the company meets certain financial requirements.

At March 31, 1985, the Government has subscribed and paid for $30.5 million of shares on its commitment of $150 million, leaving a balance of $119.5 million to be subscribed over the coming fiscal years.

The Government's guarantee on the bank loan amounts to $22 million US ($30.1 million C) at March 31, 1985, and included in the total of guaranteed borrowings shown above.

SECTION 5

APPENDICES TO ASSETS AND LIABILITIES

AT MARCH 31, 1985

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ASSETS

SHORT-TERM INVESTMENTS

(in thousands of dollars)

	Date of Issue	Date of Maturity	Rate %	Amount 1985	Amount 1984
Details					
In Canadian currency					
National Bank of Canada	1985-03-27	1985-04-02	10.95	75 000	25 000
National Bank of Canada	1985-03-28	1985-04-01	10.00	20 000	
Bank of Nova Scotia	1985-03-22	1985-04-01	10.7076947	70 000	
Bank of Nova Scotia	1985-03-25	1985-04-01	10.681506	20 000	
Merrill Lynch Canada Inc.	1985-03-28	1985-04-01	10.00	50 000	
Merrill Lynch Canada Inc.	1985-03-25	1985-04-01	11.00	35 000	
Midland Doherty Ltée	1895-03-25	1985-04-01	10.125	45 000	
Toronto-Dominion Bank	1985-03-28	1985-04-01	9.50	45 000	25 000
Toronto-Dominion Bank	1985-03-21	1985-04-01	10.625	10 000	
Caisse Centrale Desjardins du Québec	1985-03-29	1985-04-01	10.05	30 000	75 000
Bank of America of Canada	1985-03-28	1985-04-01	9.625	25 000	
Lévesque Beaubien Inc.	1985-03-21	1985-04-01	10.625	24 920	
Crédit Lyonnais Canada Ltée	1985-03-21	1985-04-01	10.20	15 000	
Crédit Lyonnais Canada Ltée	1985-03-28	1985-04-01	9.75	10 000	
City and District Savings Bank of Montréal	1985-03-28	1985-04-01	10.00	5 000	
Chemical Bank of Canada					50 000
Canadian Imperial Bank of Commerce					50 000
Bank of Montréal					34 895
Mercantile Bank of Canada					25 000
				479 920	284 895

ACCOUNTS RECEIVABLE

(in thousands of dollars)

Types of Accounts Receivable	Agents and Assignees — April Remittances		Other Receivable		Total	
	1985	1984	1985	1984	1985	1984
REVENUE						
Income and Property Taxes						
Personal income tax	599 861	586 046	609 946	516 652	1 209 807	1 102 698
Employers' contribution to the Health Services Fund	126 585	127 388			126 585	127 388
Corporations			110 295	104 515	110 295	104 515
Succession duties			7 115	8 890	7 115	8 890
Consumers Taxes						
Retail sales	207 451	190 289	114 639	104 691	322 090	294 980
Fuel	86 503	80 769	6 991	6 762	93 494	87 531
Tobacco	34 456	28 283	2 454	2 649	36 910	30 932
Meals and hotels	23 926	21 669	74 227	67 452	98 153	89 121
Other	9 772	8 940	64	148	9 836	9 088
Duties and Permits						
Forest resources			13 514	10 228	13 514	10 228
Motor vehicles	16 827				16 827	
Other	5 134	4 739	7 914	8 662	13 048	13 401
Miscellaneous						
Sales of goods and services	36		41 970	28 391	42 006	28 391
Other			114 851	110 951	114 851	110 951
Government Corporation Transfers						
Société des alcools du Québec			52 000	40 000	52 000	40 000
Total accounts receivable related to own-source revenue	1 110 551	1 048 123	1 155 980	1 009 991	2 266 531	2 058 114
Government of Canada Transfers						
Forest resources acces				20 487		20 487
Aid to urban transportation			8 967	7 667	8 967	7 667
Legal aid			7 042	7 042	7 042	7 042
Crop insurance			2 842	19 797	2 842	19 797
Bilingualism				77 190		77 190
Bilingualism in education				4 433		4 433
International cooperation			1 363	1 060	1 363	1 060
Housing operations deficit			29 246	30 444	29 246	30 444
Northern housing operations deficit			1 397	370	1 397	370
Transportation development				5 366		5 366
Tourism development			1 532	7 720	1 532	7 720
École de médecine vétérinaire de Saint-Hyacinthe			1 246	1 246	1 246	1 246
Energy conservation			1 790	510	1 790	510
Teaching to Indian children			15 385	18 517	15 385	18 517
Adult vocational training			19 339	17 426	19 339	17 426
Côte-des-Neiges capital expenditures			1 000		1 000	
Crime victims compensation			1 307	1 300	1 307	1 300
Industrial infrastructures			4 709	3 615	4 709	3 615
Young offenders			11 149	11 149	11 149	11 149
Civil defence			1 249	1 610	1 249	1 610
Outaouais road system			4 195	9 791	4 195	9 791
Other[1]			4 467	5 685	4 467	5 685
Total accounts receivable related to Government of Canada transfers			118 225	252 425	118 225	252 425
Expenditures and other			91 633	76 740	91 633	76 740
Total accounts receivable	1 110 551	1 048 123	1 365 838[2]	1 339 156	2 476 389	2 387 279
Less:						
Allowance for bad debts			637 325[2]	529 603	637 325	529 603
Accounts receivable at realization value	1 110 551	1 048 123	728 513	809 553	1 839 064	1 857 676

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[1] Includes amounts under $1 000 000.

[2] After deducting $14 199 910 in debts written off against the provision in 1984-1985.

ACCRUED INTEREST

(in thousands of dollars)

	1985	1984
Enterprises of the gouvernement du Québec		
Office du crédit agricole du Québec	4 483	5 085
Sidbec	406	1 334
Société d'habitation du Québec	7 007	8 414
Other	362	131
	12 258	14 964
Municipalities and municipal bodies	4 575	3 426
Individuals, corporations and other	551	539
Government of Canada	46	46
Short-term investments and bank accounts	819	327
	18 249	19 302

INVESTMENTS

(in thousands of dollars)

			Shares	
			1985	1984
	Summary			
1	Enterprises of the Government		6 078 178	5 830 729
2	Municipalities and municipal bodies (see page 5-16)			
	Investment in development projects	A		
	Special areas programs	B		
	Other projects	C		
3	Individuals, corporations and other (see page 5-24)		2	7 110
			6 078 180	5 837 839

		Shares	
		1985	1984
	Details (according to type of investment)		
1	**Enterprises of the Government**		
1	Agence québécoise de valorisation industrielle de la recherche		
2	Fonds d'assurance-prêts agricoles et forestiers	10 000[2]	10 000[2]
3	Hydro-Québec	4 374 109	4 374 109
4	Loto-Québec	170	170
5	Madelipêche Inc.	5 175	
6	Office de l'électrification rurale		
7	Office du crédit agricole du Québec		
8	Raffinerie de sucre du Québec	36 000	27 000
9	Régie de l'assurance-dépôts du Québec		
10	Sidbec	582 000	582 000
11	Société de cartographie du Québec	3 000	3 000
12	Société de développement autochtone de la Baie James	3 250	3 000
13	Société de développement de la Baie James	60 000	60 000
14	Société de développement des coopératives		
15	Société de développement des industries de la culture et des communications	15 500	13 500
16	Société de développement industriel du Québec	32 944[2]	32 944[2]
17	Société de récupération, d'exploitation et de développement forestiers du Québec (Rexfor)	59 250	58 750
18	Société des alcools du Québec	30 000	30 000
19	Société des traversiers du Québec	1 500	1 500
20	Société d'habitation du Québec		
21	Société du parc industriel du centre du Québec		
22	Société générale de financement du Québec	274 434	222 934
23	Société immobilière du Québec	87 667[2]	7 666[2]
24	Société nationale de l'amiante	94 769	59 754
25	Société québécoise des transports	42 108	35 000
26	Société québécoise d'exploration minière	110 600	99 000
27	Société québécoise d'initiatives agro-alimentaires	51 800	46 400
28	Société québécoise d'initiatives pétrolières	203 900	164 000
29 30	Société du parc industriel et commercial aéroportuaire de Mirabel and Société inter-port de Québec	2	2
		6 078 178	5 830 729

[1] Deduction made for the allowance for bad debts.

[2] Endowment, of which $7 666 100 is to the Société immobilière du Québec.

Bonds and Notes		Loans and Advances		Total	
1985	1984	1985	1984	1985	1984
128 982	134 147	866 890	400 209	7 074 050	6 365 085
13 627	14 422			13 627	14 422
48 355	49 021	7 015	7 058	55 370	56 079
572	648			572	648
62 554	64 091	7 015	7 058	69 569	71 149
		145 661[1]	146 597[1]	145 663[1]	153 707[1]
191 536	198 238	1 019 566	553 864	7 289 282	6 589 941

Bonds and Notes		Loans and Advances		Total		
1985	1984	1985	1984	1985	1984	
		8 000		8 000		1
				10 000	10 000	2
				4 374 109	4 374 109	3
				170	170	4
		7 878	9 799	13 053	9 799	5
		1 350	1 705	1 350	1 705	6
		160 500	172 400	160 500	172 400	7
				36 000	27 000	8
		6 400	6 400	6 400	6 400	9
		70 835	33 957	652 835	615 957	10
				3 000	3 000	11
				3 250	3 000	12
				60 000	60 000	13
		19 878	22 620	19 878	22 620	14
				15 500	13 500	15
		2 385	2 305	35 329	35 249	16
		20 180	18 680	79 430	77 430	17
				30 000	30 000	18
				1 500	1 500	19
128 982	134 147	1 206	7 837	130 188	141 984	20
		36 043	40 256	36 043	40 256	21
		15 000	15 000	289 434	237 934	22
		514 985	67 000	602 652	74 666	23
		1 825	1 825	96 594	61 579	24
		125	125	42 233	35 125	25
				110 600	99 000	26
		300	300	52 100	46 700	27
				203 900	164 000	28
				2	2	29-30
128 982	134 147	866 890	400 209	7 074 050	6 365 085	

INFORMATION ON INVESTMENTS

Enterprises of the gouvernment du Québec

		1985	1984
1	Loans	$8 000 000	
2	Endowment	10 000 000	10 000 000
3	Shares	4 374 109 000	4 374 109 000
4	Shares	170 000	170 000
5	Shares	5 175 000	
	Advances	7 878 139	9 799 294
		13 053 139	9 799 294
6	Advances	1 350 050	1 704 885
7	Advances	160 500 000	172 400 000

1
Agence québécoise de valorisation industrielle de la recherche
R.S.Q., c. A-7.1, s.40

To carry out its mandate, loans have been granted to the agency by the Minister of Higher Education, Science and Technology out of the funds voted by the National Assembly. The loans do not bear interest and will be repaid annually depending on the availability of the revenue account of the agency and at the request of the Government.

At March 31, 1985, the loans totalled $8 000 000.

2
Fonds d'assurances-prêts agricoles et forestiers
R.S.Q., c., A-29.1, s. 20

The Minister of Finance is authorized to pay from the Consolidated Revenue Fund in three equal and consecutive annual instalments a sum of $10 000 000 for establishing an endowment for the Fonds.

At March 31, 1985, the Minister had paid the sum of $10 000 000 into the Fonds.

3
Hydro-Québec
R.S.Q., c. H-5, s. 3

The authorized capital of the corporation is $5 000 000 000, divided into 50 000 000 shares at a par value of $100 each. These shares are allotted to the Minister of Finance who may acquire them with prior authorization of the Government.

At March 31, 1985, 43 741 090 shares (1 certificate) had been alloted to the Minister of Finance and charged to the corporation's total reserves at December 31, 1980.

4
Loto-Québec
R.S.Q., c. S-13.1 ss. 5 and 6

The authorized capital of the corporation is $170 000 divided into 1 700 shares at a par value of $100 each. These shares are allotted to the Minister of Finance as consideration for the remittance of assets received by the corporation.

At March 31, 1985, the Minister held one certificate for 1 700 shares.

5
Madelipêche Inc.

When Madelipêche Inc. was financially reorganized, its shareholders at the time were the Société québécoise des pêches and the Société de développement industriel du Québec. The gouvernment du Québec authorized the Minister of Agriculture, Fisheries and Food to acquire 51 750 common shares of Madelipêche Inc. totalling $5 175 000 out of its funds voted by the National Assembly.

At March 31, 1985, the Minister held one certificate totalling 51 750 shares.

Under the Act respecting the ministère de l'Agriculture, des Pêcheries et de l'alimentation, the Government granted advances to Madelipêche Inc. to purchase, repair and improve its fleet and to cover the operating losses of the corporation for the years 1978 to 1982.

At March 31, 1985, the total advances granted reached $7 878 139 and did not bear interest. They are redeemable until 1993.

6
Office de l'électrification rurale
S.Q. 9, Geo. VI, C. 48, s. 15

To carry out its mandate, advances are made to the Office by the Minister of Finance upon the authorization of the Government out of funds voted by the National Assembly.

7
Office du crédit agricole du Québec
R.S.Q., c. C-75, s. 18
R.S.Q., c. C-78, s. 46.3

As regards the enforcement of the Farm Credit Act and the Forest Credit Act, these advances are made out of the Consolidated Revenue Fund by the Minister of Finance upon authorization of the Government.

Repayment in capital collected by the Office on loans it granted for farm credit are remitted to the Minister of Finance who disposes of it in compliance with section 19 of the Farm Credit Act; repayment in capital on loans granted with regard to forestry credit are remitted to the Consolidated Revenue Fund.

The unpaid balance at the beginning of the fiscal year bears interest at the average rate for long-term borrowings in force at the time the advances were made. However, an amount of $550 000 for working capital does not bear interest.

8

Raffinerie de sucre du Québec

R.S.Q., C. R-0.1, ss. 16 to 21

	1985	1984
Shares	$36 000 000	$27 000 000

The authorized capital of the company is $50 000 000 divided into 500 000 common shares at a par value of $100 each which may be acquired by the Minister of Finance, including 160 000 shares upon prior authorization of the Government.

At March 31, 1985, 360 000 shares were allotted to the Minister of Finance, including 20 000 in payment of advances of $2 000 000 he made under section 12 of the Act respecting the establishment of a beet-sugar factory at Saint-Hilaire (R.S.Q., c. E-13) and 110 000 shares out of the retained earnings of the company at March 31, 1982, in consideration of assets transferred to it by the ministère de l'Agriculture, des Pêcheries et de l'Alimentation.

At March 31, 1985, the Minister of Finance held six certificates totalling 360 000 shares. A balance of $3 000 000 is shown as a non-budgetary commitment on page 5-85.

9

Régie de l'assurance-dépôts du Québec

R.S.Q., c. A-26, ss. 53 and 55

	1985	1984
Advances	6 400 000	6 400 000

On the authorization of the Government, these advances are extended by the Minister of Finance from the Consolidated Revenue Fund when resources of the Régie are insufficient for paying its commitments or exercising the special powers conferred on it by the Act.

The sum of advances extended to the Régie and not repaid and the amount of commitments guaranteed by the Minister of Finance may not exceed $700 000 000.

At March 31, 1985, a sum of $6 400 000 had been advanced without interest by the Minister of Finance; it falls due on March 2, 1986.

10

Sidbec

R.S.Q., c. E-14, ss. 1, 5, 6, 7, 8 and 14

	1985	1984
Shares	582 000 000	582 000 000
Advances	70 835 290	33 957 430
	652 835 290	615 957 430

The authorized capital of the company is $1 130 000 000. It is divided into 56 500 000 common shares at a par value of $10 each and 56 500 000 deferred-dividend shares at a par value of $10 each of which 56 433 400 are alloted to the Government and payable by the Minister of Finance out of the Consolidated Revenue Fund.

At March 31, 1985, the Minister of Finance has acquired 56 433 000 shares of the deferred-dividend type for $582 000 000, including a premium of $17 666 000, and is the holder of six certificates of 56 433 400 shares.

So that Sidbec may fulfill its responsibilities, these advances have been granted by the Minister of Finance upon authorization of the Government for a period not exceeding two years.

At March 31, 1985, the advances granted by the Minister of Finance totalled $70 835 290 and bear interest at the prime bank rate. Interest is payable semi-annually and capitalized if unpaid.

11

Société de cartographie du Québec

R.S.Q., C. S-9, ss. 4 and 5

	1985	1984
Shares	3 000 000	3 000 000

The authorized capital of the company is $3 000 000; it is divided into 300 000 shares at a par value of $10 each which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund.

At March 31, 1985, the Minister held six certificates totalling 300 000 shares.

12

Société de développement autochtone de la Baie James

R.S.Q., c. S-9.1, ss. 11, 15 and 16

	1985	1984
Shares	3 250 000	3 000 000

The authorized capital of the corporation is $15 000 000. It is divided into 100 common shares at a par value of $10 each and 14 999 category A shares at a par value of $1 000 each. Category A shares may be purchased by the Minister of Finance out of the Consolidated Revenue Fund. Government authorization is required for the purchase of 10 999 category A shares.

At March 31, 1985, the Minister held seven certificates totalling 3 250 category A shares. A balance of $750 000 is listed among the non-budgetary commitments on page 5-85.

INFORMATION ON INVESTMENTS (cont'd.)

Enterprises of the gouvernement du Québec

13
Société de développement de la Baie James
R.S.Q., c. D-8, ss. 24 and 25

The authorized capital of the corporation is $100 000 000. It is divided into 10 000 000 shares at a par value of $10 each, which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund for an annual amount of $10 000 000 over ten years. If payment with respect to one year is not made or is made in part only, it may be made subsequently.

At March 31, 1985, the Minister held 54 certificates totalling 6 000 000 shares. The Minister of Finance ceased to subscibe March 2, 1977.

	1985	1984
Shares	$60 000 000	$60 000 000

14
Société de développement des coopératives
R.S.Q., c. S-10.001 ss. 42 and 47

On June 6, 1984, the Société replaced the Société de développement coopératif and acquired the rights and assumed the obligations of the latter. Among the obligations is the repayment, out of the authorized financial aid payments, of the advances granted by the subscribing members and the Governmnent.

At March 31, 1985, the advances granted by the Minister of Finance and not repaid totalled $19 877 938.

The advances must be repaid within 15 years of receipt at interest rates varying between 3 % and the prime bank rate plus 0.5 %.

	1985	1984
Advances	19 877 938	22 620 142

15
Société de développement des industries de la culture et des communications
R.S.Q., c. S-10.01, s. 17, 18 and 19

The authorized capital of the company is $20 000 000. It is divided into 200 000 shares at a par value of $100 each which may be acquired by the Minister of Finance out of the Consolidated Revenue Fund. Payments in the amount and on terms determined by the Government may be made in one or more instalments.

At March 31, 1985, the Minister of Finance deposited $15 500 000 and held 13 certificates totalling 150 000 shares.

	1985	1984
Shares	15 500 000	13 500 000

16
Société de développement industriel du Québec
R.S.Q., c. S-11.01, s. 45 and 46

	1985	1984
Endowment	32 944 115	32 944 115
Loans	2 385 336	2 305 232
	35 329 451	35 249 347

The Minister of Finance is authorized to pay to the corporation, out of the Consolidated Revenue Fund, $100 000 000 for establishing an endowment that must be allotted to repayment of advances granted by the Minister of Finance to the corporation.

At March 31, 1985, the Minister had paid $32 944 115 which was applied to the repayment of advances granted by the Minister. The corporation recognizes that this endowment constitutes Governmnent equity similar to common shares in an enterprise with authorized capital.

Also, the ministère de l'Industrie et du Commerce lent $2 385 336 at various rates to the Corporation, out of appropriations voted by the National Assembly.

17
Société de récupération d'exploitation et de développement forestiers du Québec (Rexfor)
R.S.Q., c. S-12, s. 4, 6, 7 and 22

	1985	1984
Shares	59 250 000	58 750 000
Advances	20 180 000	18 680 000
	79 430 000	77 430 000

The authorized capital of the company is $125 000 000 divided into 1 250 000 shares at a par value of $100 that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, including 1 112 500 shares upon prior authorization of the Governmnent.

At March 31, 1985, the Minister of Finance held 26 certificates totaling 592 500 shares. A balance of $12 500 000 is listed among non-budgetary commitments on page 5-85.

The Government may authorize the Minister of Finance to advance to the company any amount deemed necessary for carrying out its mandate, including a maximum of $25 000 000 to purchase machinery and equipment, improve installations and erect structures.

At March 31, 1985, outstanding advances totalled $20 180 000 including $13 680 000 at a par value for financing the agreement with ITT industries of Canada Ltd., ($13 680 000 at March 31, 1984) and $6 500 000 for financing Nouveler Inc. ($5 000 000 at March 31, 1984). These advances bear no interest and are repayable before the year 2000.

18
Sociétés des alcools du Québec

R.S.Q., c. S-13, ss. 5 and 6

The authorized capital of the corporation is $30 000 000 divided into 300 000 shares of par value of $100 each and allotted to the Minister of Finance as consideration for the remittance of assets received by the corporation.

At March 31, 1985, the Minister of Finance held one certificate for 300 000 shares.

	1985	1984
Shares	$30 000 000	$30 000 000

19
Société des traversiers du Québec

R.S.Q., c. S-14, ss. 4 and 5

The authorized capital of the company is $10 000 000 divided into 100 000 shares at a par value of $100 each reserved for the Minister of Finance.

At March 31, 1985, the Minister held two certificates totaling 15 000 shares.

	1985	1984
Shares	1 500 000	1 500 000

20
Société d'habitation du Québec

R.S.Q., c. S-8, ss. 88 and 89

	1985	1984
Bonds	128 982 118	134 147 045
Advances	1 206 128	7 836 986
	130 188 246	141 984 031

The Act provides that the Government may, upon the recommendation of the Conseil du trésor, authorize the Minister of Finance to advance to the corporation, out of the Consolidated Revenue Fund, any amount deemed necessary for carrying out its mandate. The Minister of Finance is authorized to pay from the Consolidated Revenue Fund a sum not exceeding $1 500 000 for creating a cash reserve to protect the investments of the corporation. The sums advanced at March 31, 1985, are made up of short-term advances and bear interest at the rate offered by most Canadian chartered banks.

Part of the short-term advances returns to the Consolidated Revenue Fund when the corporation is repaid and the other part is converted, upon the authorization of the Government, into bonds.

At March 31, 1985, the interest rate on the bonds held by the Government varied from 6.875 % to 15.125 % with maturity extending up to July 1, 2032.

21
Société du parc industriel du centre du Québec

R.S.Q., c. S-15, ss. 30 and 31

The Government may, on terms it sets, authorize the Minister of Finance to advance to the corporation any amount deemed necessary for carrying out its mandate. The sums required are taken from the Consolidated Revenue Fund. At March 31, 1985, advances outstanding totalled $36 042 930.

After payment of taxes and repayment of borrowings and other commitments of the corporation, the surplus derived from its transactions is remitted to the Consolidated Revenue Fund. Interest on the advances is calculated at rates varying from 8.3 % to 17.12 % in the majority of cases, or at the average rate on borrowings in Québec for terms longer than 10 years contracted during the fiscal year when the advance is made.

	1985	1984
Advances	36 042 930	40 255 600

INFORMATION ON INVESTMENTS (cont'd.)

Enterprises of the gouvernement du Québec

22
Société générale de financement du Québec
R.S.Q., c. S-17, ss. 6, 8, 10, 11 and 12

	1985	1984
Shares	$274 433 501	$222 933 501
Loans	15 000 000	15 000 000
	289 433 501	237 933 501

The authorized capital of the company is $415 000 000 divided into 41 500 000 common shares at a par value of $10 each. The shares of the company are reserved for the Governmnent. The Minister of Finance is authorized to acquire out of the Consolidated Revenue Fund 41 500 000 common shares.

At March 31, 1985, the Minister of Finance held 37 certificates totaling 25 256 497 common shares following the conversion of 3 700 000 deferred dividend shares into common shares. At that date, the Minister of Finance paid $274 433 501 for the shares, or $235 210 051 for common shares and $39 223 450 for deferred-dividend shares (including a premium of $2 223 450).

The variance of $21 868 481 between shares issued and paid indicated in the financial statements of the SGF is explained by the capitalization, under provisions of the Act, of the $2 223 450 premium indicated in the preceding paragraph, by an amount of $4 954 919 representing the differrence between the par value and the price paid for shares redeemed by the Government, by $50 in shares held by another shareholder, and by the discrepancy between the dates on which the fiscal years ended, which explains why the financial statements of the SGF take no account of the $25 600 000 payment made by the Government in 1985 for the purchase of 2 560 000 shares.

For financing an integrated forest complex in the Saint-Félicien region, the Minister of Finance granted a loan of $15 000 000 out of the consolidated Revenue Fund at the rate of 10.25 % per year payable semi-annually and repayable in five instalments of $3 000 000 on December 31 of each of the years 1988 to 1992.

23
Société immobilière du Québec
R.S.Q., c. S-17.1, ss. 24, 31, 32 and 64

	1985	1984
Shares	80 001 000	
Endowment	7 666 100	$7 666 100
Advances	514 984 632	67 000 000
	602 651 732	74 666 100

The authorized capital of the Société is $100 000 000 divided into 100 000 shares at a par value of $1 000.

On October 1, 1984, the Société replaced the Société de développement immobilier du Québec and, as such, it assumed the powers and obligations and acquired the rights of the latter. An amount of $7 666 100 not bearing interest and without repayment terms was deposited by the Minister of Finance to the Société de développement immobilier du Québec. This amount was used for acquiring Place Desjardins Inc. and represented at March 31, 1985, an endowment from the Minister of Finance on behalf of the corporaion. The minister advanced to the Société de développement immobilier du Québec sums totaling $67 000 000. At March 31, 1985, these advances presented the same interest rates and repayment conditions as Place Desjardins Inc. debentures held by the corporation.

To carry out its mandate, the Government transferred to the Société des biens meubles et immeubles $527 984 632. As payment, the Société issued $80 000 000 in shares and a demand note of $447 984 632 not bearing interest, on behalf of the Minister of Finance.

At March 31, 1985, the Minister of Finance held two certificates totaling 80 001 shares.

24
Société nationale de l'amiante
R.S.Q., c. S-18.2, ss. 11, 13 and 15

	1985	1984
Shares	94 769 000	59 754 000
Advances	1 825 420	1 825 420
	96 594 420	61 579 420

The authorized capital of the Société is $250 000 000 divided into 250 000 shares with a par value of $1 000 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund upon prior authorization of the Government.

At March 31, 1985, the Minister of Finance held 52 certificates totalling 94 769 shares.

Advances bear interest at the prime bank rate plus 0.5 %.

25

Société québécoise des transports

R.S.Q., c., S-22.1, ss. 23 and 25

	1985	1984
Shares	$42 108 400	$35 000 000
Advances	125 000	125 000
	42 233 400	35 125 000

The authorized capital of the corporation is $75 000 000 divided into 750 000 shares with a par value of $100 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund upon prior authorization of the Government.

During fiscal year 1984-1985, the Minister of Transport transferred to the Société the shares he held in «Les Entreprises Bussières Ltée» ($3 737 319), «Navigation Sonamar Inc.» ($371 000) and «Propair Inc.» ($3 000 000) in exchange for 71 084 shares of the Société, totaling $7 108 400, which must be remitted to the Minister of Finance.

At March 31, 1985, the Minister of Finance held one certificate for 200 000 common shares.

The Minister of Transport holds three certificates for 6 666 666 preferred category B, equity, convertible shares, with no par value, of 1848-7199 Québec Inc. that he acquired in 1981 for $15 000 000. In 1983-1984, the Minister granted advances of $125 000 to Québecair Inc.

These amounts are consolidated under "Government Enterprises" because the corporation is the exclusive property of the Société québécoise des transports.

26

Société québécoise d'exploration minière

R.S.Q., c. S-19, ss. 4, 6, 7 8, 9, 10 and 11

	1985	1984
Shares	110 600 000	99 000 000

The authorized capital of the company is $125 000 000 divided into 12 500 000 shares at a par value of $10 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, including 6 750 000 shares upon prior approval of the Government.

At March 31, 1985, the Minister deposited $110 600 000 and held 21 certificates totalling 10 870 000 shares.

27

Société québécoise d'initiatives agro-alimentaires

R.S.Q., c. S-21, ss. 5 and 7

	1985	1984
Shares	51 800 000	46 400 000
Loans	300 000	300 000
	52 100 000	46 700 000

The authorized capital of the company is $85 000 000 divided into 850 000 shares with a par value of $100 each, payable by the Minister of Finance out of the Consolidated Revenue Fund, including 560 000 shares with the prior approval of the Government.

At March 31, 1985, the Minister held 21 certificates totaling 518 000 shares. A balance of $4 000 000 is shown as non-budgetary commitment on page 5-85.

The Minister of Agriculture, Fisheries and Food loaned $300 000 to the company without interest out of appropriations voted by the National Assembly.

28

Société québécoise d'initiatives pétrolières

R.S.Q., c. S-22, ss. 4, 6, 7, 8 and 9

	1985	1984
Shares	203 900 000	164 000 000

The authorized capital of the Company is $255 000 000 divided into 5 100 000 shares with a par value of $50 each that may be acquired by the Minister of Finance out of the Consolidated Revenue Fund, including 800 000 shares upon prior approval of the Government.

At March 31, 1985, the Minister deposited $203 900 000 and held 19 certificates totalling 3 230 000 shares. A balance of $36 100 000 is shown as non-budgetary commitment on page 5-85.

INFORMATION ON INVESTMENTS (cont'd.)

Enterprises of gouvernement du Québec

		1985	1984
29 **Société du parc industriel et commercial aéroportuaire de Mirabel** R.S.Q., c. S-16, ss. 22 and 23	**Shares**	$1 000	$1 000
30 **Société inter-port de Québec** R.S.Q., c. S-18, ss. 11 and 12	**Shares**	600	600
		1 600	1 600

The authorized capital of each of these Sociétés is $1 000 divided into 1 000 common shares at a par value of $1 each, which may be allotted to the governments of Québec or Canada in their respective proportions of 60 % and 40 %.

The Minister of Finance is authorized to subscribe on behalf of the gouvernement du Québec $600 payable out of the Consolidated Revenue Fund for 600 common shares of each of the Sociétés. He is authorized to buy, at their par value, the shares of each of the Sociétés held by the Government of Canada, upon receipt of notice from the Minister of Regional Economic Expansion of Canada indicating the intention of the Government of Canada to withdraw its participation in each of the Sociétés.

Under provisions of the Act, the Minister of Finance recalled the common shares held by the Government of Canada in the Société du parc industriel et commercial aéroportuaire de Mirabel (SPICAM).

At March 31, 1985, the Minister of Finance has paid $1 000 into SPICAM and $600 in the Société inter-port de Québec. The Minister of Industry and Commerce held two certificates for 1 000 shares of SPICAM and one certificate for 600 shares of the Société inter-port de Québec.

NOTE:

For more details on these enterprises in which the Government has invested, consult the financial statements of the enterprises themselves or the volume entitled "Financial Statements - Enterprises of the gouvernement du Québec", published annually, which includes most of those financial statements.

INVESTMENTS (cont'd.)

DETAILS (cont'd.)

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities		
1	Alma	A	8 1/8
2	Alma	B	6.7057
3	Beauceville	A	8 27/64
4	Beauport (Giffard)	B	6.948
5	Bécancour	A	8 27/64
6	Bécancour	B	8.5437
7	Bedford	A	8 27/64
8	Bernierville	A	8 1/8
9	Berthier-sur-Mer	A	8 27/64
10	Berthierville	A	8 27/64
11	Boisbriand	A	8 1/8
12	Bonaventure	A	8 27/64
13	Boucherville	A	8 27/64
14	Cap-aux-Meules	A	8 27/64
15	Cap-de-la-Madeleine	B	7.2954
16	Carleton	A	8 27/64
17	Chambly	A	8 27/64
18	Charlesbourg	B	7.8293
19	Charlesbourg (Orsainville)	A	8 27/64
20	Charny	A	8 27/64
21	Châteauguay	A	8 27/64
22	Chibougamau	C	5.0
23	Chicoutimi (Chicoutimi-Nord)	A	8 27/64
24	Cloridorme	A	8 1/8
25	Delisle (St-Coeur-de-Marie)	A	8 27/64
26	Deux-Montagnes	A	8 1/8
27	Deux-Montagnes	B	8.4977
28	Dorion	A	8 27/64
29	Dorion	A	8 27/64
30	East Broughton	A	8 27/64
31	Escoumins	A	8 1/8
32	Gaspé	A	8 27/64
33	Gatineau	A	8 1/8
34	Grande-Île	A	8 27/64
35	Grande-Rivière	A	8 27/64
36	Grand-Mère	B	7.5053
37	Hébertville	A	8 27/64
38	Iberville	A	8 27/64
39	Kingsbury	A	8 1/8
40	La Baie (Bagotville)	A	8 27/64
41	Lachute	B	9.6455
42	Lachute	B	8.1152
43	Lac-Mégantic	A	8 27/64
44	La Pocatière	A	8 1/8
45	Lauzon	B	7.9396
46	Lebel-sur-Quévillon	A	8 1/8
47	Lévis	A	8 27/64
48	Lévis	B	7.4869
49	Longue-Pointe	A	8 27/64
50	Lorraine	A	8 27/64
51	Louiseville	A	8 27/64
52	Macamic	A	8 27/64
53	Maniwaki	A	8 27/64

	Bonds and Notes		Loans and Advances		Total		
Maturity	1985	1984	1985	1984	1985	1984	
1994-12-15	$667 209	$709 158			$667 209	$709 158	1
2002-03-31	310 469	320 155			310 469	320 155	2
1995-11-01	12 884	13 574			12 884	13 574	3
2002-03-31	148 335	157 078			148 335	157 078	4
1995-03-01	107 623	114 272			107 623	114 272	5
2006-04-01	205 509	205 509			205 509	205 509	6
1995-12-01	150 210	158 258			150 210	158 258	7
1994-12-01	39 061	41 517			39 061	41 517	8
1995-03-01	39 658	42 108			39 658	42 108	9
1996-02-01	106 046	111 728			106 046	111 728	10
1994-12-15	26 662	28 339			26 662	28 339	11
1996-03-01	33 045	34 815			33 045	34 815	12
1995-06-01	51 689	54 458			51 689	54 458	13
1995-05-01	153 098	161 300			153 098	161 300	14
2005-04-01	168 067	168 067			168 067	168 067	15
1995-11-01	27 737	29 223			27 737	29 223	16
1995-05-01	118 319	124 658			118 319	124 658	17
2005-04-01	1 139 634	1 139 634			1 139 634	1 139 634	18
1995-08-01	745 924	785 888			745 924	785 888	19
1995-03-01	55 131	58 537			55 131	58 537	20
1995-04-01	39 422	41 534			39 422	41 534	21
1991-11-01	104 500	116 500			104 500	116 500	22
1995-10-01	357 988	377 168			357 988	377 168	23
1994-12-01	13 491	14 339			13 491	14 339	24
1995-12-01	133 402	140 549			133 402	140 549	25
1994-12-01	17 723	18 837			17 723	18 837	26
2007-04-01	183 312	185 910			183 312	185 910	27
1995-03-01	91 542	97 197			91 542	97 197	28
1995-11-01	238 470	251 246			238 470	251 246	29
1995-12-01	58 742	61 890			58 742	61 890	30
1994-12-01	16 180	17 198			16 180	17 198	31
1996-02-01	73 245	77 170			73 245	77 170	32
1994-12-15	81 033	86 128			81 033	86 128	33
1995-06-01	108 432	114 241			108 432	114 241	34
1996-03-31	329 525	347 179			329 525	347 179	35
1994-04-01	44 446	44 446			44 446	44 446	36
1995-03-01	39 242	41 666			39 242	41 666	37
1996-03-31	71 594	75 429			71 594	75 429	38
1994-12-15	116 030	123 325			116 030	123 325	39
1995-10-01	545 194	574 404			545 194	574 404	40
2007-04-01	515 887	515 887			515 887	515 887	41
2005-04-01			$301 230	$301 230	301 230	301 230	42
1995-03-01	50 292	53 399			50 292	53 399	43
1994-09-01	171 303	182 073			171 303	182 073	44
2006-04-01	806 453	806 453			806 453	806 453	45
1994-12-01	185 105	196 743			185 105	196 743	46
1995-12-01	283 112	298 280			283 112	298 280	47
2004-04-01	2 222 527	2 270 344			2 222 527	2 270 344	48
1995-10-01	120 137	126 573			120 137	126 573	49
1995-05-01	52 988	55 827			52 988	55 827	50
1996-03-31	95 119	100 216			95 119	100 216	51
1995-12-01	56 093	59 098			56 093	59 098	52
1996-03-01	878 949	926 039			878 949	926 039	53

INVESTMENTS (cont'd.)

DETAILS (cont'd.)

			Bonds and Notes Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities (cont'd.)		
54	Maple Grove	A	8 $^{27}/_{64}$
55	Matagami	C	5.5
56	Matane	A	8 $^{27}/_{64}$
57	McMasterville	A	8 $^{1}/_{8}$
58	Métabetchouan	A	8 $^{27}/_{64}$
59	Mirabel	B	10.0095
60	Mistassini	A	8 $^{27}/_{64}$
61	Murdochville	A	8 $^{27}/_{64}$
62	Normandin	A	8 $^{1}/_{8}$
63	Notre-Dame-de-Laterrière	A	8 $^{27}/_{64}$
64	Notre-Dame-du-Lac	A	8 $^{27}/_{64}$
65	Oka	B	8.2812
66	Pont-Rouge	A	8 $^{27}/_{64}$
67	Port-Cartier	B	7.3603
68	Port-Cartier	B	8.2048
69	Port-Cartier	B	7.7314
70	Port-Cartier	B	8.1621
71	Port-Cartier	B	8.3477
72	Port-Cartier	B	9.3933
73	Port-Cartier	B	7.3540
74	Port-Cartier	B	9.4738
75	Port-Cartier	B	9.9874
76	Princeville	A	8 $^{27}/_{64}$
77	Québec	B	7.5744
78	Québec	B	7.5846
79	Québec	B	7.9737
80	Québec	B	9.9091
81	Québec	B	9.4283
82	Rivière-du-Loup	A	8 $^{27}/_{64}$
83	Rouyn	A	8 $^{27}/_{64}$
84	Sacré-Coeur	A	8 $^{27}/_{64}$
85	Sayabec	A	8 $^{1}/_{8}$
86	Schefferville	A	8 $^{27}/_{64}$
87	Sept-Îles	B	7.0181
88	Sept-Îles	B	7.2127
89	Sept-Îles	B	7.3766
90	Sept-Îles	B	7.5324
91	Sept-Îles	B	8.6548
92	Sept-Îles	B	9.831
93	Shawinigan-Sud	A	8 $^{27}/_{64}$
94	Shipshaw	A	8 $^{1}/_{8}$
95	St-Antoine-de-la-Rivière-du-Loup	A	8 $^{27}/_{64}$
96	St-Basile-le-Grand	A	8 $^{27}/_{64}$
97	St-Bernard	A	8 $^{27}/_{64}$
98	St-Bruno	A	8 $^{1}/_{8}$
99	St-Bruno-de-Montarville	A	8 $^{27}/_{64}$
100	St-Bruno-de-Montarville	A	8 $^{27}/_{64}$
101	St-Césaire	A	8 $^{27}/_{64}$
102	St-David-de-L'Auberivière	B	7.2694
103	Ste-Agathe-des-Monts	A	8 $^{27}/_{64}$
104	Ste-Anne-de-Bellevue	A	8 $^{1}/_{8}$
105	Ste-Anne-d'Yamachiche	A	8 $^{27}/_{64}$

	Bonds and Notes		Loans and Advances		Total		
Maturity	1985	1984	1985	1984	1985	1984	
1995-05-01	$35 706	$37 619			$35 706	$37 619	54
1990-12-01	465 644	529 721			465 644	529 721	55
1995-04-01	384 141	404 721			384 141	404 721	56
1994-09-01	32 289	34 319			32 289	34 319	57
1995-11-01	223 817	235 808			223 817	235 808	58
1997-04-01	311 697	323 244			311 697	323 244	59
1995-10-01	12 925	13 618			12 925	13 618	60
1996-02-01	401 085	422 574			401 085	422 574	61
1994-09-01	40 956	43 531			40 956	43 531	62
1985-03-01		8 803				8 803	63
1995-07-01	43 653	45 992			43 653	45 992	64
2005-04-01	458 064	466 180			458 064	466 180	65
1995-07-01	258 211	272 045			258 211	272 045	66
2003-04-01	393 993	393 993			393 993	393 993	67
2006-04-01	2 627 606	2 627 606			2 627 606	2 627 606	68
2005-04-01	221 440	221 440			221 440	221 440	69
2005-04-01	296 779	296 779			296 779	296 779	70
2007-04-01	250 450	250 450			250 450	250 450	71
2007-04-01	441 002	441 002			441 002	441 002	72
2004-04-01			$8 391	$8 391	8 391	8 391	73
2009-04-01			1 525 150	1 525 150	1 525 150	1 525 150	74
2009-04-01			1 562 133	1 562 133	1 562 133	1 562 133	75
1995-06-01	35 070	36 948			35 070	36 948	76
2004-04-01	505 349	516 108			505 349	516 108	77
2004-04-01	3 451 128	3 517 922			3 451 128	3 517 922	78
2005-04-01	1 203 586	1 225 762			1 203 586	1 225 762	79
2007-04-01	7 311 410	7 396 076			7 311 410	7 396 076	80
2009-04-01	380 063	383 911			380 063	383 911	81
1995-05-01	131 003	138 022			131 003	138 022	82
1995-06-01	121 238	127 733			121 238	127 733	83
1995-05-01	200 686	211 438			200 686	211 438	84
1994-12-01	33 822	35 948			33 822	35 948	85
1995-11-01	108 769	114 597			108 769	114 597	86
2002-03-31	424 797	436 452			424 797	436 452	87
2003-04-01	102 850	105 361			102 850	105 361	88
2004-04-01	1 313 284	1 341 913			1 313 284	1 341 913	89
2004-04-01	3 409 738	3 482 700			3 409 738	3 482 700	90
2006-04-01	214 443	217 722			214 443	217 722	91
2009-04-01	3 067 995	3 097 128			3 067 995	3 097 128	92
1985-03-01		15 825				15 825	93
1994-12-01	66 388	70 562			66 388	70 562	94
1996-03-31	95 119	100 216			95 119	100 216	95
1995-07-01	272 622	287 227			272 622	287 227	96
1996-03-31	39 496	41 612			39 496	41 612	97
1984-12-01		2 725				2 725	98
1995-07-01	155 934	164 288			155 934	164 288	99
1996-03-31	184 576	194 465			184 576	194 465	100
1996-02-01	184 191	194 059			184 191	194 059	101
2003-04-01	419 800	419 800			419 800	419 800	102
1995-05-01	31 449	33 134			31 449	33 134	103
1994-12-01	23 405	24 876			23 405	24 876	104
1995-03-01	17 153	18 213			17 153	18 213	105

INVESTMENTS (cont'd.)

DETAILS (cont'd.)

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies**		
	Municipalities (cont'd.)		
106	Ste-Catherine	A	8 $^{27}/_{64}$
107	Ste-Foy	B	8.2850
108	Ste-Foy	B	9.3614
109	Ste-Lucie-de-Beauregard	C	
110	Ste-Marie-de-Blandford	A	8 $^{27}/_{64}$
111	Ste-Thècle	A	8 $^{27}/_{64}$
112	Ste-Thérèse	B	9.3594
113	Ste-Thérèse	B	9.4146
114	Ste-Thérèse	B	8.2758
115	Ste-Thérèse	B	8.6546
116	St-Eugène	A	8 $^{27}/_{64}$
117	St-Eustache	A	8 $^{27}/_{64}$
118	St-Eustache	A	8 $^{27}/_{64}$
119	St-Eustache	B	8.5359
120	St-Eustache	B	9.2891
121	St-Eustache	B	9.1454
122	St-Fabien-de-Panet	A	8 $^{27}/_{64}$
123	St-Félicien	A	8 $^{27}/_{64}$
124	St-Ferréol-les-Neiges	B	7.8852
125	St-Georges	A	8 $^{27}/_{64}$
126	St-Henri	B	7.1832
127	St-Hyppolyte	A	8 $^{27}/_{64}$
128	St-Hyacinthe	A	8 $^{27}/_{64}$
129	St-Hyacinthe (La Providence)	A	8 $^{27}/_{64}$
130	St-Jérôme	B	8.5155
131	St-Jérôme	B	9.6175
132	St-Jovite	A	8 $^{27}/_{64}$
133	St-Narcisse	A	8 $^{27}/_{64}$
134	St-Narcisse-de-Beaurivage	A	8 $^{27}/_{64}$
135	St-PascaL	A	8 $^{27}/_{64}$
136	St-Philémon	A	8 $^{27}/_{64}$
137	St-Raymond	A	8 $^{27}/_{64}$
138	St-Romuald	B	7.2694
139	St-Timothée	A	8 $^{1}/_{8}$
140	St-Tite	A	8 $^{27}/_{64}$
141	St-Zénon	A	8 $^{1}/_{8}$
142	Terrebonne	A	8 $^{27}/_{64}$
143	Terrebonne	B	8.2094
144	Tingwick (Chénier)	A	8 $^{27}/_{64}$
145	Trois-Rivières	B	6.9939
146	Trois-Rivières	B	7.6297
147	Trois-Rivières	B	7.2551
148	Trois-Rivières	B	7.4796
149	Trois-Rivières	B	6.3008
150	Trois-Rivières	B	9.5147
151	Trois-Rivières-Ouest	A	8 $^{27}/_{64}$
152	Vaudreuil	A	8 $^{27}/_{64}$
153	Vaudreuil	A	8 $^{27}/_{64}$
154	Warwick	A	8 $^{27}/_{64}$
155	Waterloo	A	8 $^{27}/_{64}$

	Bonds and Notes		Loans and Advances		Total		
Maturity	1985	1984	1985	1984	1985	1984	
1995-12-01	$131 269	$138 302			$131 269	$138 302	106
2006-04-01	545 987	554 761			545 987	554 761	107
2006-04-01	2 450 747	2 484 794			2 450 747	2 484 794	108
2000-11-01	1 600	1 700			1 600	1 700	109
1996-02-01	19 555	20 603			19 555	20 603	110
1996-02-01	37 806	39 832			37 806	39 832	111
2006-04-01	56 553	57 339			56 553	57 339	112
2006-04-01	167 481	169 791			167 481	169 791	113
2005-04-01	112 542	114 537			112 542	114 537	114
2006-04-01			$371 591	$377 273	371 591	377 273	115
1995-03-01	67 303	71 461			67 303	71 461	116
1995-05-01	76 023	80 096			76 023	80 096	117
1996-02-01	306 309	322 720			306 309	322 720	118
2006-04-01	263 453	267 972			263 453	267 972	119
2007-04-01	407 517	413 235			407 517	413 235	120
2007-04-01	46 252	46 913			46 252	46 913	121
1996-03-31	19 612	20 663			19 612	20 663	122
1996-03-01	191 899	202 180			191 899	202 180	123
2005-04-01	351 761	358 315			351 761	358 315	124
1995-06-01	434 595	457 879			434 595	457 879	125
2002-03-31	14 878	15 280			14 878	15 280	126
1995-11-01	67 304	70 910			67 304	70 910	127
1996-03-01	50 593	53 303			50 593	53 303	128
1995-08-01	460 358	485 022			460 358	485 022	129
2006-04-01	678 905	690 580			678 905	690 580	130
2009-04-01	77 375	78 217			77 375	78 217	131
1996-02-01	155 591	163 927			155 591	163 927	132
1995-03-01	32 511	34 520			32 511	34 520	133
1985-05-01	2 318	4 453			2 318	4 453	134
1995-12-01	112 983	119 036			112 983	119 036	135
1995-11-01	39 306	41 412			39 306	41 412	136
1995-05-01	68 505	72 175			68 505	72 175	137
2003-04-01	105 838	108 406			105 838	108 406	138
1994-09-01	26 843	28 531			26 843	28 531	139
1995-03-01	66 100	70 183			66 100	70 183	140
1994-09-01	16 328	17 354			16 328	17 354	141
1995-03-01	169 617	180 096			169 617	180 096	142
2006-04-01	370 597	370 597			370 597	370 597	143
1995-06-01	30 777	32 426			30 777	32 426	144
2002-03-01	895 184	895 184			895 184	895 184	145
2005-04-01	272 180	272 180			272 180	272 180	146
2003-04-01	448 512	448 512			448 512	448 512	147
2004-04-01	208 793	208 793			208 793	208 793	148
2005-04-01	70 670	70 670			70 670	70 670	149
2007-04-01	1 865 849	1 865 849			1 865 849	1 865 849	150
1995-03-01	239 677	268 118			239 677	268 118	151
1995-12-01	367 443	387 129			367 443	387 129	152
1996-02-01	79 728	84 000			79 728	84 000	153
1996-02-01	311 169	327 840			311 169	327 840	154
1996-03-01	352 586	371 476			352 586	371 476	155
	56 159 392	57 537 024	3 768 495	3 774 177	59 927 887	61 311 201	

INVESTMENTS (cont'd.)

DETAILS (cont'd.)

			Bonds and Notes
			Rate %
2	**Municipalities and Municipal Bodies (cont'd.)**		
	Municipal Bodies		
156	Comité d'enfouissement sanitaire Argenteuil/Deux-Montagnes (Lachute)	B	9.9821
157	Comité intermunicipal Deux-Montagnes (St-Eustache)	B	9.7125
158	Communauté urbaine de Québec (B.A.E.Q.M.)*	B	7.445
159	Communauté urbaine de Québec (B.A.E.Q.M.)	B	7.4754
160	Communauté urbaine de Québec	B	7.3589
161	Communauté urbaine de Québec	B	8.3052

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* (Bureau d'assainissement des eaux du Québec métropolitain)

	Bonds and Notes		Loans and Advances		Total		
Maturity	1985	1984	1985	1984	1985	1984	
2009-04-01			$459 522	$463 360	$459 522	$463 360	156
2007-04-01			489 526	489 526	489 526	489 526	157
2002-03-31	$4 642 270	$4 764 017			4 642 270	4 764 017	158
2004-04-01	733 531	749 334			733 531	749 334	159
2004-04-01	1 018 360	1 040 607			1 018 360	1 040 607	160
2007-04-01			2 297 803	2 331 268	2 297 803	2 331 268	161
	6 394 161	6 553 958	3 246 851	3 284 154	9 641 012	9 838 112	
	$62 553 553	$64 090 982	$7 015 346	$7 058 331	$69 568 899	$71 149 313	

INVESTMENTS (cont'd.)

DETAILS (cont'd.)

		Shares	
		1985	1984
3	**Individuals, Corporations and Other**		
	Individuals		
1	Students		
2	Fishermen		
3	Farm producers		
4	Less allowance for bad debts		
	Corporations and Other		
5	Advances and petty cash to Government employees		
6	Bureau de Transfert Technologique et Trans-Technique International Inc.		
7	Comité organisateur du congrès 1984 de la Fédération Mondiale des Villes Jumelées — Cités unies Inc.		
8	Comterm Inc.		
9	Cooperatives		
10	Agricultural corporations		
11	Industrial corporations		
12	Mining corporations		
13	Dentrite Associates Inc.	$1 900	$1 900
14	Éditions Quinze Inc.		
15	Fonds de solidarité des travailleurs du Québec (FTQ)		
16	Revolving fund for instructional aids		
17	Revolving fund for agreements on loans of teacher's services		
18	Revolving fund of Government publications		
19	Revolving fund of the Direction des services informatiques aux réseaux d'enseignement		
20	Revolving fund of the Service aérien gouvernemental		
21	Revolving fund of Parc du Mont-Sainte-Anne		
22	Revolving fund of the Service de la cartographie		
23	Revolving fund of the Service des achats du gouvernement du Québec		
24	Revolving fund for data-processing equipment		
25	Revolving fund for copy services		
26	Revolving fund — Telecommunications		
27	Hospitals (working capital)		
28	Les Entreprises Bussières Ltée		3 737 319
29	Librairie Dussault Ltée		
30	Navigation Sonamar Inc.		371 000
31	Organizations for the benefit and promotion of agriculture and food		
32	Fishermen		
33	Propair Inc.		3 000 000
34	Société de la Loterie Inter-provinciale Inc.	1	1
35	Lumber producers' unions		
36	Université de Sherbrooke		
		1 901	7 110 220
37	Less allowance for bad debts		
		1 901	7 110 220
		$1 901	$110 220

Bonds and Notes		Loans and Advances		Total		
1985	1984	1985	1984	1985	1984	
		$23 898 957[1]	$19 075 207[1]	$23 898 957[1]	$19 075 207	1
		22 783 494	20 404 218	22 783 494	20 404 218	2
		1 066 545	940 080	1 066 545	940 080	3
		47 748 996	40 419 505	47 748 996	40 419 505	
		8 439 000[1]	7 645 257	8 439 000[1]	7 645 257	4
		39 309 996	32 774 248	39 309 996	32 774 248	
		17 360 815	32 753 741	17 360 815	32 753 741	5
			45 000		45 000	6
		376 226	200 000	376 226	200 000	7
		1 620 000		1 620 000		8
		3 424 347	3 626 013	3 424 347	3 626 013	9
		829 225[1]	812 666	829 225[1]	812 666	10
		32 902 988	40 978 812	32 902 988	40 978 812	11
		1 192 752	1 192 752	1 192 752	1 192 752	12
				1 900	1 900	13
		81 694	81 694	81 694	81 694	14
		10 000 000	10 000 000	10 000 000	10 000 000	15
		1 800 000	1 800 000	1 800 000	1 800 000	16
		200 000	200 000	200 000	200 000	17
		1 951 427	1 951 427	1 951 427	1 951 427	18
		2 600 000	2 600 000	2 600 000	2 600 000	19
		2 984 000		2 984 000		20
		100 000		100 000		21
		448 436	448 436	448 436	448 436	22
		3 943 379	1 943 379	3 943 379	1 943 379	23
		14 693 000	8 193 000	14 693 000	8 193 000	24
		1 268 750		1 268 750		25
		1 500 000	1 500 000	1 500 000	1 500 000	26
		2 775 000	2 775 000	2 775 000	2 775 000	27
					3 737 319	28
		2 508 440	2 508 440	2 508 440	2 508 440	29
					371 000	30
		559 018	274 900	559 018	274 900	31
		2 738 179	2 261 585	2 738 179	2 261 585	32
					3 000 000	33
				1	1	34
		506 500	400 000	506 500	400 000	35
		5 107 330	5 107 330	5 107 330	5 107 330	36
		113 471 506	121 654 175	113 473 407	128 764 395	
		7 121 000	7 831 729	7 121 000	7 831 729	37
		106 350 506	113 822 446	106 352 407	120 932 666	
		$145 660 502	$146 596 694	$145 662 403	$153 706 914	

[1] After having deducted written-off debts in the amount of $218 967 against quail abattoirs and $168 145 against student loans during fiscal year 1984-1985.

CONTINUITY OF THE ALLOWANCES FOR BAD DEBTS
Fiscal year ended March 31, 1985

(in thousands of dollars)

	Balance at April 1, 1984	Write-offs Charged to Allowance	Balance After Write-offs	Allowance at March 1, 1985	Amount Charged to Net Debt
ACCOUNTS RECEIVABLE					
Departments					
Affaires sociales	228	44	184	159	(25)
Agriculture, Pêcheries et Alimentation	1 023		1 023	1 349	326
Commerce extérieur				104	104
Énergie et Ressources	1 902	1	1 901	670	(1 231)
Environnement	392		392	388	(4)
Habitation et Protection du consommateur	1 442	200	1 242	1 282	40
Industrie et Commerce	146		146	208	62
Loisir, Chasse et Pêche	301		301	288	(13)
Main-d'oeuvre et Sécurité du revenu	85 052	2 706	82 346	100 404	18 058
Revenu	438 250	10 890	427 360	532 187	104 827
Transports	775	343	432	143	(289)
Other[1]	92	16	76	143	67
	529 603	14 200	515 403	637 325	121 922
LOANS AND ADVANCES					
Individuals					
Students	7 552	168	7 384	8 281	897
Fishermen	93		93	158	65
	7 645	168	7 477	8 439	962
Corporations and Other					
Cooperatives	1 237		1 237	1 192	(45)
Fishermen	18		18	18	
Agricultural corporations	330	219	111	63	(48)
Industrial corporations	6 246		6 246	3 339	(2 907)
Librairie Dussault Ltée				2 508	2 508
Other	1		1	1	
	7 832	219	7 613	7 121	(492)
	15 477	387	15 090	15 560	470
Total	545 080	14 587	530 493	652 885	122 392

Comparative Table of Accounts Receivable (Other Receivables)

Departments	March 31, 1984	March 31, 1985
Affaires sociales	12 809	13 497
Agriculture, Pêcheries et Alimentation	23 535	7 344
Commerce extérieur	127	471
Énergie et Ressources	20 015	24 561
Environnement	2 217	2 184
Habitation et Protection du consommateur	35 879	33 883
Industrie et Commerce	2 992	1 169
Loisir, Chasse et Pêche	1 346	5 209
Main-d'oeuvre et Sécurité du revenu	158 896	172 521
Revenu	816 344	930 815
Transports	25 808	21 794
Other[1]	239 188	152 391
	1 339 156	1 365 839

[1] "Other" includes any department for which the allowance is less than $100 000 at the beginning and at the end of the fiscal year.

OTHER ASSETS

(in thousands of dollars)

	1985	1984
Government of Canada		
Due to the gouvernement du Québec	2 549	2 549
Capitalized amount for the period from 1867 to 1873 after revision of the debt assumed by the Government of Canada under section 112 of the British North America Act (Canada, 36 Vict., c. 30 and 47 Vict., c. 41). Interest at the annual rate of 5 % is paid semi-annually.		
Due by the gouvernement du Québec	1 473	1 473
This amount represents the balance of the general account between the Government of Canada and the gouvernement du Québec for the period from 1867 to 1903. The gouvernement du Québec pays interest on that balance semi-annually at the annual rate of 4 %.		
	1 076	1 076
Common School Fund	1 134	1 134
This amount represents the share of the gouvernement du Québec in a permanent fund of $2 677 771 held in trust by the Government of Canada on behalf of the governments of Québec and Ontario. The fund is derived from the sale of Crown lands set aside for the benefit of common schools by statutes enacted before the Confederation and the amount has not changed since 1942. The amount allocated to the provinces is revised after each decennial census in proportion to their respective population and the Governmnent of Canada pays interest semi-annually at the annual rate of 5 % on the shares thus established. The last apportionment was made on the basis of the 1981 census.		
	2 210	2 210

LIABILITIES

SHORT-TERM BORROWINGS
Fiscal year ended March 31, 1985

(in thousands of dollars)

Details	Issue	Repayment	Balance
In Canadian currency			
Royal Bank of Canada	608 856	608 856	
Bank of Montréal	514 783	514 783	
Canadian Imperial Bank of Commerce	444 271	444 271	
National Bank of Canada	1 501 062	1 501 062	
Toronto-Dominion Bank	207 611	207 611	
Bank of Nova Scotia	354 771	354 771	
Caisse Centrale Desjardins du Québec	930 890	930 890	
City and District Savings Bank of Montréal	140 000	140 000	
Continental Bank of Canada	40 000	40 000	
Mercantile Bank of Canada	80 000	80 000	
Caisse de dépôt et placement du Québec	190 000	190 000	
Morgan Bank of Canada	165 000	165 000	
Bank of America of Canada	95 000	95 000	
Barclays Bank of Canada Ltd.	95 000	95 000	
Chase Manhattan Bank of Canada	35 000	35 000	
Banque Nationale de Paris (Canada)	110 000	110 000	
Crédit Lyonnais Canada Ltée	235 000	235 000	
Société générale S.A. (Canada) Ltée	15 000	15 000	
B T Bank of Canada	25 000	25 000	
Chemical New-York Ltd.	45 000	45 000	
Crédit Commercial de France (Canada)	85 500	85 500	
Commercial Bank of Canada	10 000	10 000	
Sinking fund for Québec borrowings	263 000	263 000	
Sinking fund for school-board borrowings	5 000	5 000	
Richardson Greenshields of Canada Ltd.	620 000	620 000	
Merrill Lynch Canada Inc.	732 430	732 430	
Midland Doherty Ltd.	998 300	998 300	
Dominion Securities Pitfield Ltd.	359 000	359 000	
Dominion Securities Ames Ltd.	100 000	100 000	
Pitfield, Mackay, Ross & Company Ltd.	45 000	45 000	
Burns Fry Ltd.	540 000	540 000	
Nesbitt, Thomson, Bongard Inc.	215 000	215 000	
McLeod, Young, Weir Ltd.	246 000	246 000	
Wood Gundy Ltd.	605 700	605 700	
Lévesque Beaubien Inc.	282 000	282 000	
Bell Gouinlock Ltée	602 000	602 000	
	11 541 174	11 541 174	0

CONTINUITY OF THE CLEARING ACCOUNT FOR COLLECTED TAXES

(in thousands of dollars)

	Various municipalities	Régie de l'assurance automobile du Québec	Special Olympic Fund	Régie des rentes du Québec	Total
Opening balance	179 528	(1 680)	2 327	(4 789)	175 386
Receipts	205 274 [1]	1 680	110 646	1 267 128 [1]	1 584 728
Remittances	186 388		115 627	1 264 199	1 566 214
Closing balance	198 414		(2 654)	(1 860)	193 900

[1] The collection expenses recorded under revenue "Sales of goods and services" were reduced by the receipt of $3 036 663 for the various municipalities and of $18 836 469 for the Régie des rentes du Québec.

ACCOUNTS PAYABLE

(in thousands of dollars)

	1985	1984
Affaires culturelles	10 613	13 392
Affaires municipales	14 032	32 720
Affaires sociales	234 564	217 514
Agriculture, Pêcheries et Alimentation	22 894	20 842
National Assembly	5 179	2 609
Commerce extérieur	3 246	1 253
Communautés culturelles et Immigration	3 429	2 820
Communications	13 757	11 323
Conseil exécutif	22 949	13 467
Conseil du trésor	685	501
Éducation	260 853	257 618
Énergie et Ressources	56 230	33 891
Enseignement supérieur, Science et Technologie	5 659	973
Environnement	6 694	5 856
Finances	11 105	13 530
Habitation et Protection du consommateur	12 869	22 808
Industrie et Commerce	40 014	9 580
Justice	26 981	24 277
Loisir, Chasse et Pêche	25 884	20 695
Main d'oeuvre et Sécurité du revenu	19 175	30 750
Bodies under the authority of the Minister responsible for Administration	57 020	81 060
Régie de l'assurance-maladie du Québec	162 510	141 998
Relations internationales	3 389	2 810
Revenu	7 409	5 340
Tourisme	5 749	4 024
Transports	89 867	78 064
Travail	2 533	2 175
Travaux publics et Approvisionnement		26 090
	1 125 289	1 077 980

ACCRUED INTEREST

(in thousands of dollars)

	1985	1984
Treasury bills	(21 654)	(19 550)
Bonds	982 433	802 264
Other borrowings	50 723	50 273
	1 011 502	832 987

CONTINUITY OF THE RETIREMENT PLANS ACCOUNT

(in thousands of dollars)

	Opening balance	Surplus of contributions and assessments on pensions and other payments	Closing balance
Government and Public Employees Retirement Plan	3 519 291	663 266	4 182 557
Teachers Pension Plan	1 354 185	355 207[1]	1 709 392
Civil Service Superannuation Plan	463 429	98 901	562 330
Superannuation plan for the members of the Sûreté du Québec	189 026	61 086	250 112
Retirement Plan for judges and coroners	19 472	5 002	24 474
	5 545 403	1 183 462[2]	6 728 865

[1] Including $10 000 000 as a second payment to cover early retirement costs granted school board employees.

[2] See details on page 2-6.

TREASURY BILLS

(in thousands of dollars)

Continuity		
Opening balance		1 485 000
Less: Repaid	5 530 000	
Issued	5 450 000	80 000
Closing balance		1 405 000

Details

Date of Maturity	Date of Issue	Rate of Return	Amount
1985-04-04	1984-10-04	12.260	50 000
1985-05-02	1984-11-01	11.580	50 000
1985-06-06	1984-12-06	10.602	50 000
1985-07-04	1985-01-04	10.248	50 000
1985-08-08	1985-02-07	10.460	50 000
1985-09-05	1985-03-07	12.543	50 000
1985-04-04	1985-01-04	9.819	85 000
1985-04-11	1985-01-10	9.611	85 000
1985-04-18	1985-01-17	9.594	85 000
1985-04-25	1985-01-24	9.505	85 000
1985-05-02	1985-01-31	9.497	85 000
1985-05-09	1985-02-07	10.141	85 000
1985-05-16	1985-02-14	10.475	85 000
1985-05-23	1985-02-21	10.500	85 000
1985-05-30	1985-02-28	11.194	85 000
1985-06-06	1985-03-07	11.601	85 000
1985-06-13	1985-03-14	11.529	85 000
1985-06-20	1985-03-21	11.181	85 000
1985-06-27	1985-03-28	10.614	85 000
			1 405 000

BONDS

(in thousands of dollars)

Summary		
Bonds		17 639 549
Less:		
Sinking funds (see page 5-39)		205 699
		17 433 850
Continuity		
Opening balance		15 429 956[1]
Plus:		
Borrowings made (see page 3-4)		3 146 024
		18 575 980
Less:		
Repayment of borrowings (see page 3-6)	905 315	
Bonds held in the sinking funds and cancelled	31 116[3]	936 431
Closing balance		17 639 549[1]
Details		
Negotiable		
In Canadian currency	10 659 774	
In US currency	2 397 402[2]	
In Federal Republic of Germany currency	553 814[2]	
In French currency	9 458[2]	
In Japanese currency	433 530[2]	
In European units of account (EUA)	70 408[2]	
In Swiss currency	183 248[2]	
In United Kingdom currency	228 836[2]	
In Dutch currency	45 641[2]	
In European currency units (ECU)	57 719[2]	14 639 830
Redeemable on demand		
Québec Saving Bonds		2 666 929
Not negotiable		
In Canadian currency		
Government of Canada		
Aid to promote employment	222 916	
Canada Pension Plan	109 874	332 790
		17 639 549

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[1] Including $11 154 015 in bonds assumed at the opening and $7 992 117 at the closing.

[2] Canadian equivalent on the dates the borrowings were carried out and commitments assumed.

[3] See detailed listing on page 5-32.

BONDS (cont'd.)
(in thousands of dollars)

Cancelled bonds		Par Value	
Date of Maturity	Year of Issue	In Foreign Currency	In Canadian Equivalent
Negotiable			
In Canadian currency			
1985-08-01	1961		466
1986-02-01	1961		84
1987-12-15	1962		303
1988-01-15	1968		380
1989-01-15	1965		17
1989-12-01	1967		43
1990-10-15	1965		266
1991-06-01	1966		332
1991-06-01	1970		89
1991-08-01	1970		1
1991-08-01	1967		358
1991-10-01	1966		363
1992-08-01	1970		87
1992-08-01	1976		38
1993-04-07	1983		3 702
1993-08-01	1972		446
1993-09-15	1968		286
1994-02-08	1971		386
1994-02-08	1973		152
1994-10-01	1968		252
1995-01-01	1973		450
1995-09-05	1973		377
1995-10-01	1970		336
1995-11-19	1976		231
1995-11-19	1974		14
1995-12-02	1970		223
1996-03-15	1972		432
1996-12-15	1971		822
1998-12-15	1973		102
1999-03-01	1974		432
1999-09-04	1974		22
1999-09-04	1974		163
2000-11-10	1975		7
2000-11-10	1976		4
2001-03-01	1976		14
2001-05-04	1976		1 182
2001-05-04	1976		1 172
2003-04-07	1983		1 050
2003-04-07	1984		1 180
			16 264
In US currency			
1989-04-15	1968	520	559
1997-03-01	1967	409	442
1997-06-01	1971	1 637	1 667
1999-05-01	1969	387	416
2000-05-15	1975	1 117	1 150
2001-06-15	1976	1 180	1 144
2003-04-01	1973	1 756	1 756
2004-04-15	1974	1 523	1 479
1994-02-01	1984 (A)	5 000	6 239
		13 529	14 852
			31 116

Date of Maturity	Year of Issue	Rate %	Note					Par Value		Sinking Fund	Balance
			a	b	c	d	e	In foreign Currency	In Canadian Equivalent[1]		
NEGOTIABLE											
Conventional											
In Canadian currency											
1985-08-01	1961	5.25	1						30 778	141	30 637
1985-10-01	1970	9.00							453		453
1985-12-22	1980	13.25			1				63 000		63 000
1985-12-22	1980	13.25			1				137 000		137 000
1985-12-22	1981	13.25			1				118 000		118 000
1985-12-22	1981	13.25			1				32 000		32 000
1986-02-01	1961	5.75	1						27 590	468	27 122
1986-02-15	1982	16.50							150 000		150 000
1986-02-27	1980	13.125							150 000		150 000
1986-03-31	1976	10.00							50 000		50 000
1986-04-01	1981	17.25			2				100 000		100 000
1986-04-15	1979 (A)	10.25							50 000		50 000
1986-06-15	1964	5.50	1						39 868	950	38 918
1986-06-23	1981	15.25			2				50 000		50 000
1986-12-01	1966	6.75	1			1			1 730	1 946	(216)
1986-12-05	1983	10.65							100 000		100 000
1987-03-22	1977	9.25							15		15
1987-03-22	1982	16.25			4				175 000		175 000
1987-10-15	1981 (A)	18.00		86					50 000		50 000
1987-11-10	1982	12.75							150 000		150 000
1987-11-15	1981 (A)	17.50		86					50 000		50 000
1987-12-15	1962	5.25		84					30 010		30 010
1988-01-15	1968	7.50		85					37 270	2	37 268
1988-03-12	1982 (A)	17.00	1	86					50 000		50 000
1988-03-30	1981	14.35	1				1		150 000*		150 000
1988-05-01	1973	6.00							363		363
1988-05-01	1973	7.00							4 940		4 940
1988-05-01	1973	8.00							7 023		7 023
1988-05-01	1982	17.20							150 000		150 000
1988-06-15	1983	11.55							125 000		125 000
1988-07-25	1983	11.00							125 000		125 000
1988-09-01	1982 (A)	16.75		86					50 000		50 000
1988-10-15	1963	6.00	1	86					45 722	900	44 822
1989-01-15	1965	5.50	1	86					39 357	852	38 505
1989-04-15	1982 (A)	16.50		87					50 000		50 000
1989-04-18	1982	14.45							150 000		150 000
1989-09-08	1982	15.25							125 000		125 000
1989-11-15	1969	8.50	1						16	1	15
1989-12-01	1967	7.50	1	86					4 296	1	4 295
1990-03-09	1981	14.00							100 000		100 000
1990-04-01	1965	5.50	1	87					39 720	856	38 864
1990-10-15	1965	5.75	1	87					38 970	136	38 834
1991-06-01	1966	6.00	1						31 403		31 403
1991-06-01	1970	9.25	1	90					1 120	320	800
1991-08-01	1970	9.25	1	90					483	41	442
1991-08-01	1967	6.75	1	88					34 949	1	34 948
1991-09-30	1981	13.75							100 000		100 000
1991-10-01	1966	6.50	1	88					36 027	1	36 026
1992-04-01	1967	6.25	1	89					40 677	464	40 213
1992-06-01	1967	6.50	1	89					25 023	1 301	23 722
1992-08-01	1970	9.75	1	89					22 848	7 013	15 835
1992-08-01	1974	9.75	1	89					23 700	4 242	19 458
1992-08-01	1976	9.75	1	89					74 962	13 460	61 502
1992-10-01	1971	8.375	1	89					49 750	21 881	27 869
1992-11-23	1982	13.75							50 000		50 000
1992-12-22	1982	12.75							160 000		160 000
1993-03-15	1983	12.35							50 000		50 000
1993-04-07	1983	12.00	2						173 298		173 298
1993-07-06	1983 (A)	12.00							50 000		50 000
1993-08-01	1972	8.375	1	90					44 189		44 189
1993-08-25	1983	12.50							150 000		150 000
1993-09-15	1968	7.50	1	90					28 239	1	28 238
1993-11-05	1980	13.25							34 039		34 039
1993-11-07	1981	15.00				2			100 000		100 000
1993-11-07	1981	15.00				3			100 000		100 000
1993-12-05	1983	12.125							125 000		125 000

* The principal, premium and interest are paid without the deduction or current of future taxes or duties determined by a taxation authority in Canada. If such duties or taxes are imposed, Québec must pay the funds needed to cover these duties or taxes. In view of this commitment, Québec will have the privilege of redeeming all current bonds at their par value.

BONDS (cont'd.)
(in thousands of dollars)

Date of Maturity	Year of Issue	Rate %	Note a	Note b	Note c	Note d	Note e	Par Value In Foreign Currency	Par Value In Canadian Equivalent (1)	Sinking Fund	Balance
NEGOTIABLE											
Conventional (cont'd.)											
In Canadian currency											
1993-12-05	1983	12.125							75 000		75 000
1994-02-08	1971	8.00	1	90					38 234		38 234
1994-02-08	1973	8.00	1	90					42 968	996	41 972
1994-02-17	1984	12.25							62 192		62 192
1994-02-27	1984	12.25							132 000		132 000
1994-05-01	1979	10.60		89			2		41 659		41 659
1994-05-25	1984	14.00							50 000		50 000
1994-05-27	1976	10.25		91					50 000		50 000
1994-05-27	1976	10.25		91					50 000		50 000
1994-08-31	1984	13.25							150 000		150 000
1994-11-29	1984	12.50							155 000		155 000
1994-11-29	1984	12.50							75 000		75 000
1994-10-01	1968	7.50	1	91					29 200	15 776	13 424
1994-10-01	1968	7.00	1	91					24 925		24 925
1994-10-17	1979	11.25							75 000		75 000
1994-12-28	1984	12.15							75 000		75 000
1995-01-01	1973	8.00	1	92					44 550		44 550
1995-01-15	1984	12.00							150 000		150 000
1995-05-28	1980	12.78							200 000		200 000
1995-09-05	1973	8.75	1	91					46 688	102	46 586
1995-10-01	1970	9.50	1	92					33 234		33 234
1995-11-01	1975	10.55							15 000		15 000
1995-11-19	1976	10.25	1	91					97 825	1 362	96 463
1995-11-19	1974	10.25	1	91					59 479	1 023	58 456
1995-11-19	1975	10.25	1	91					75 000	2 740	72 260
1995-12-02	1970	9.50	1	92					22 155	277	21 878
1995-12-02	1975	9.50	1	92					40 000	4 361	35 639
1995-12-22	1980	13.75					3		62 000		62 000
1995-12-22	1980	13.75					3		63 000		63 000
1995-12-22	1981	13.75					3		82 000		82 000
1995-12-22	1981	13.75					3		93 000		93 000
1996-03-15	1972	8.00	1	93					42 795	1	42 794
1996-06-18	1981	16.50							149 015		149 015
1996-10-08	1980	13.40							200 000		200 000
1996-10-20	1981	17.25			2				149 656		149 656
1996-10-20	1981	17.25			2				50 000		50 000
1996-11-01	1976	10.15				5			15 000		15 000
1996-11-06	1976	10.25		93					50 000		50 000
1996-12-15	1971	7.75	1	93					33 402	97 793 *	(64 391)
1996-12-16	1977	9.75		93					125 000		125 000
1996-12-16	1978	9.75		93					110 000		110 000
1997-03-22	1977	9.75	1	93					1		1
1997-07-15	1977	9.75		94					100 000		100 000
1997-07-15	1977	9.75		94					100 000		100 000
1997-08-15	19[illegible]	12.15							200 000		200 000
1997-11-01	1977	9.80				6			15 000		15 000
1998-02-01	1978	10.00				7			600		600
1998-04-01	1978	10.25		93			4		71 400		71 400
1998-06-12	1978	10.00		95					100 000		100 000
1998-06-12	1978	10.00		95					100 000		100 000
1988-11-01	1978	10.35				8			15 000		15 000
1998-12-15	1973	8.50	1	95					45 344	727	44 617
1999-02-01	1979	10.55				9			600		600
1999-03-01	1974	8.625	1	96					42 795	1	42 794
1999-05-01	1979	10.70		94			5		54 480		54 480
1999-05-01	1979	10.70		94			5		67 879		67 879
1999-09-04	1974	10.375	1	95					761		761
1999-09-04	1974	10.75	1	95					34 242	1 598	32 644
1999-09-04	1974	10.75	1	95					35 000	2 856	32 144
1999-09-04	1975	10.75	1	95					69 149	748	68 401
1999-09-04	1976	10.75	1	95					80 674	872	79 802
1999-11-01	1979	12.00				10			15 000		15 000
2000-02-01	1980	12.85				11			600		600
2000-09-09	1975	9.50	1	96					1 316	14	1 302
2000-09-09	1975	10.50	1	96					54 959	594	54 365
2000-10-16	1978	10.00		96					125 000		125 000
2000-11-10	1975	9.875	1	96					758	1	757

* Amount transferred from the sinking fund of the highway system since March 20, 1973.

Date of Maturity	Year of Issue	Rate %	Note a	Note b	Note c	Note d	Note e	Par Value In Foreign Currency	Par Value In Canadian Equivalent[1]	Sinking Fund	Balance
NEGOTIABLE											
Conventionnal (cont'd.)											
In Canadian currency											
2000-11-10	1976	9.875	1	96					410		410
2001-02-01	1981	13.77				12			600		600
2001-03-01	1976	9.375	1	97					1 450	1	1 449
2001-03-15	1977	9.75	92	97		13			125 000		125 000
2001-05-04	1976	10.25	1	97					91 471		91 471
2001-05-04	1976	10.25	1	97					114 812	532	114 280
2002-02-01	1982	16.90				14			600		600
2002-06-15	1979	10.35		97					150 000		150 000
2002-12-15	1978	10.00		98					150 000		150 000
2002-12-15	1979	10.00		98					150 000		150 000
2002-12-22	1982	13.25							40 000		40 000
2003-04-07	1983	13.00	2						51 950	45	51 905
2003-04-07	1984	13.00	2						91 820	835	90 985
2003-04-07	1984	13.00	2						75 000	1 712	73 288
2003-04-07	1984	13.00	2						50 000		50 000
2003-04-17	1979	10.625		98					150 000		150 000
2004-05-31	1984	14.625							150 000		150 000
2004-09-24	1979	10.90				15			125 000		125 000
2004-11-29	1984	12.75	2						95 000		95 000
2004-11-29	1984	12.75	2						75 000		75 000
2004-12-27	1979	11.70		98					75 000		75 000
2004-12-28	1984	12.60							75 000		75 000
									10 657 476	189 945	10 467 531
Assumed											
In Canadian currency											
Institut Armand-Frappier											
1985-87-04-01	1964	5.50-6.25	1						2 298	318	1 980
Total bonds in Canadian currency									10 659 774	190 263	10 469 511
Conventional											
In US currency											
In the United States								$US			
1989-04-15	1968	7.00	1	83				42 040	45 225	1	45 224
1989-09-22	1982	14.25 (A)						50 000	61 844		61 844
1993-10-01	1983	12.1256						100 000	123 244		123 244
1993-11-15	1973	note 1	1					1 500	1 476	3 551	(2 075)
1993-11-15	1973	note 2	1			16		15 000	14 778	6 648	8 130
1994-09-15	1984	12.75						100 000	131 951		131 951
1995-01-03	1974	note 3		85				3 000	2 975		2 975
1995-07-15	1975	note 4	1					1 000	1 030	49	981
1995-07-15	1975	note 5	1			17		16 000	16 336	1 181	15 155
1997-03-01	1967	5.875	1	87				36 265	39 169	66	39 103
1997-06-01	1971	9.00	1	86				60 001	61 098	1	61 097
1997-06-01	1972	8.125		87			6	108 000	106 235		106 235
1999-05-01	1969	7.875	1	84				31 413	33 760		33 760
2000-05-15	1975	9.875	1	90				86 088	88 595	1	88 594
2001-06-15	1976	9.50	1	91				86 874	84 251	2	84 249
2003-04-01	1973	7.90	1	88				105 868	105 854	396	105 458
2004-04-15	1974	9.20	1	89				128 001	124 383	249	124 134
2013-10-01	1983	13.00	2	98				100 000	123 243	2 812	120 431
2014-09-15	1984	13.25						150 000	197 925		197 925
								1 221 050	1 363 372	14 957	1 348 415
In Europe											
1986-07-01	1981	14.75 (A)			7			75 000	90 106		90 106
1988-01-15	1973	7.50 (A)					7	18 000	17 981		17 981
1989-12-15	1981	15.25 (A)						150 000	178 151		178 151
1990-11-01	1982	13.00 (A)						150 000	183 717	88	183 717
1992-02-25	1985[1]	8.1436 (A)						100 406	134 890		134 890
1994-02-01	1984	12.25 (A)	3					145 000	180 924	479	180 445
1995-01-10	1985[2]	8.25 (A)						50 015	66 068		66 068
1995-01-29	1985[3]	8.05 (A)						49 998	66 291		66 291
1995-05-24	1983	10.00 (A)						50 000	61 493		61 493
1995-11-01	1977	9.00 (A)		87			8	43 800	48 715		48 715
								832 219	1 028 336	479	1 027 867

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[1] The actual buyer's rate is 11.86 % since borrowing conditions provide a par value of $63 000 000 US at maturity for paid-up capital of $50 015 070 US.

[2] The actual buyer's rate is 11.93 % since borrowing conditions provide a par value of $84 100 000 US at maturity for paid-up capital of $49 998 000 US.

[3] The actual buyer's rate is 12.03 % since borrowing conditions provide a par value of $122 000 000 US at maturity for paid-up capital of $100 406 000 US.

BONDS (cont'd.)
(in thousands of dollars)

Date of Maturity	Year of Issue	Rate %	Note a	b	c	d	e	Par Value In Foreign Currency	In Canadian Equivalent[1]	Sinking Fund	Balance
Assumed											
Borrowings for the construction of Montréal's Boulevard Métropolitain											
1984 — 1987	1982	5.00						5 623	5 694		5 694
Total bonds in US currency								2 058 892	2 397 402	15 436	2 381 966

Notes (rate):
1 — 8 % at 1973-11-15 and 8.25 % as of 1980-11-15
2 — 8.125 % at 1973-11-15 and 8.25 % as of 1985-11-15
3 — 9.75 % at 1974-11-15, 9.875 % as of 1980-01-03 and 10 % as of 1985-01-03
4 — 8.25 % at 1975-07-15 and 9.375 % as of 1980-07-15
5 — 8.75 % at 1975-07-15 and 9.375 % as of 1985-07-15

Date of Maturity	Year of Issue	Rate %	Note a	b	c	d	e	Par Value In Foreign Currency	In Canadian Equivalent[1]	Sinking Fund	Balance
In Federal Republic of Germany currency								DM			
1985 — 1987-07-01	1972	6.50 (A)	78			9		30 000	9 368		9 368
1987-02-01	1977	7.50 (A)	82					150 000	63 211		63 211
1987-06-01	1977	7.25 (A)	82					150 000	66 804		66 804
1985 — 1990-05-01*	1978	6.00 (A)	85			10		150 000	81 655		81 655
1991-04-15**	1983	7.50 (A)						200 000	101 120		101 120
1991-09-01	1981	10.75 (A)						150 000	73 886		73 886
1992-02-15	1982	10.125(A)						150 000	76 218		76 218
1995-02-15	1985	7.625(A)						200 000	81 552		81 552
								1 180 000	553 814		553 814

* A currency exchange contract dated December 16, 1983, is involved in this 100 000 000 DM borrowing of a Canadian equivalent of $54 436 581 on the date it was made for a cost of $52 544 381 in Canadian currency at the time of repayment at maturity. The Canadian equivalent on the date of the exchange contract was $45 658 198.

** A currency exchange contract dated January 24, 1985, is involved in this borrowing of a Canadian equivalent of $101 119 714 on the date it was made for a cost of $84 352 595 in Canadian currency at the time of repayment at maturity. The Canadian equivalent on the date of the exchange contract was $83 976 800.

Date of Maturity	Year of Issue	Rate %	Note a	b	c	d	e	Par Value In Foreign Currency	In Canadian Equivalent[1]	Sinking Fund	Balance
In French currency								FF			
1985 — 1987-06-15*	1972	7.50 (A)	79			11		47 000	9 458		9 458

* A currency exchange contract is involved in this borrowing for a cost of $6 012 335 in US currency at the time of repayment at maturity. The exchange contract of December 7, 1982, covered 74 000 000 FF, the equivalent of which in US currency on that date was $10 825 836 US.

Date of Maturity	Year of Issue	Rate %	Note a	b	c	d	e	Par Value In Foreign Currency	In Canadian Equivalent[1]	Sinking Fund	Balance
In Japanese currency								Yen			
1985 — 1990-05-23	1978	6.40	84			12		27 600 000	134 645		134 645
1986 — 1990-01-30	1980	8.30	86			13		20 000 000	97 070		97 070
1987 — 1993-07-27	1981	8.60	87			14		20 000 000	103 720		103 720
1988 — 1992-08-27	1982	8.70	88			15		20 000 000	98 095		98 095
								87 600 000	433 530		433 530
In European units of account								EUA			
1985 — 1994-12-17	1979	9.25 (A)	85			16		35 000	70 408		70 408
In Swiss currency								SF			
1985 — 1992-03-11	1982	7.375(A)	88			17		100 000	65 385		65 385
1985 — 1992-12-29	1982	5.75 (A)	87			17		100 000	60 761		60 761
1986 — 1993-11-16	1983	5.625(A)	88			18		100 000	57 102		57 102
								300 000	183 248		183 248
In United Kingdom currency								PS			
1987-04-01	1982	15.50 (A)						35 000	76 755		76 755
1989-08-15*	1982	14.50 (A)						30 000	64 203		64 203
2020-03-15	1984	12.25 (A)						50 000	87 878		87 878
								115 000	228 836		228 836

* A currency exchange contract dated August 8, 1983, is involved in this borrowing as a whole for a cost of $52 400 000 in US currency at the time of payment, or the equivalent of that currency on the date of the exchange contract.

				Par Value			
Date of Maturity	Year of Issue	Rate %	Note a b c d e	In Foreign Currency	In Canadian Equivalent[1]	Sinking Fund	Balance
In Dutch currency				Guilders			
1988-02-15*	1983	7.50 (A)		100 000	45 641		45 641
In European currency units				ECU			
1989-03-10	1983	11.50 (A)		50 000	57 719		57 719
					14 639 830	205 699	14 434 131

* A currency exchange contract dated August 5, 1983, is involved in this borrowing as a whole for a cost in Canadian currency at the time of repayment of $41 182 348. The annual interest on this exchange contract is $4 505 349 in Canadian currency.

NOTES

(A) Annual interest

(a) With sinking fund

[1] 1 % of the outstanding balance
1985—1992 — 1 % of the outstanding balance beginning the year indicated on the anniversary date of issue.

[2] 2 % of the outstanding balance for the first 10 years and 1 % thereafter up to date of maturity.

[3] Possibility of amortization annuities up to a par value of $5 000 000 US on February 1 of each year between 1985 and 1989.

(b) Redeemable prior to maturity by the Government beginning the year indicated at percentages varying from 100 to 104 upon advance notice of 30 days to 3 months.

(c) Exchangeable

	On or before	For Bonds Maturing	Rate %
1 —	1985-10-22	1994-12-22	13.25 or more
2 —	1986-01-01	1993-04-01	17.25 or more
3 —	1986-03-23	1991-06-23	15.25 or more
4 —	1986-09-22	1997-03-22	16.50 or more
5 —	1986-01-01	1993-07-01	14.75

(d) Cashable in advance at full value by holder

1 — December 1, 1978 or any other payment date
2 — November 7, 1987 on advance notice of 6 to 12 months
3 — November 7, 1989 on advance notice of 6 to 12 months
4 — November 1, 1985 or November 1, 1990 on advance notice of 6 to 12 months
5 — November 1, 1986 or November 1, 1991 on advance notice of 6 to 12 months
6 — November 1, 1987 or November 1, 1992 on advance notice of 6 to 12 months
7 — February 1, 1988 or February 1, 1993 on advance notice of 6 to 12 months
8 — November 1, 1988 or November 1, 1993 on advance notice of 6 to 12 months
9 — February 1, 1989 or February 1, 1994 on advance notice of 6 to 12 months
10 — November 1, 1989 or November 1, 1994 on advance notice of 6 to 12 months
11 — February 1, 1990 or February 1, 1995 on advance notice of 6 to 12 months
12 — February 1, 1991 or February 1, 1996 on advance notice of 6 to 12 months
13 — March 15, 1991 on advance notice between July 15, 1990 and October 15, 1990
14 — February 1, 1992 or February 1, 1997 on advance notice of 6 to 12 months
15 — September 24, 1991 on advance notice of 6 to 12 months
16 — November 15, 1985 on advance notice of 6 to 12 months
17 — July 15, 1985 if bonus coupon attached

BONDS (cont'd.)

(in thousands of dollars)

NOTES (cont'd.)

(e) Maturing at the rate of

1 —		$50 000 000 per year from 1986 to 1988
2 —		2.75 % per year
3 —		20 % per year from 1991 to 1995
4 —		4 % per year from 1981 to 1997 and $27 200 000 on 1988-04-01
5 —		2.3 % per year
6 —		$6 000 000 US per year
7 —		$1 000 000 US per year from 1961 to 1983
		$2 000 000 US per year from 1984 to 1985
		$6 000 000 US per year from 1986 to 1988
8 —		$2 400 000 US per year from 1978 to 1983
		$1 800 000 US per year from 1984 to 1989
9 —	DM	10 000 000 per year from 1978 to 1987
10 —	DM	25 000 000 per year from 1985 to 1990
11 —	FF	9 000 000 per year from 1978 to 1980
	FF	12 000 000 per year from 1981 to 1983
	FF	15 000 000 per year from 1984 to 1986
	FF	17 000 000 in 1987
12 —	Yen	2 400 000 000 per year from 1984 to 1989
13 —	Yen	2 000 000 000 per year from 1986 to 1989
14 —	Yen	1 600 000 000 per year from 1987 to 1992
15 —	Yen	2 000 000 000 per year from 1988 to 1991
16 —	EUA	1 000 000 per year from 1980 to 1988
	EUA	2 000 000 in 1989
	EUA	5 000 000 in 1990
	EUA	6 000 000 per year from 1991 to 1994
17 —	SF	4 000 000 per year from 1985 to 1991
18 —	SF	4 000 000 per year from 1986 to 1992

	Date of Maturity	Date of Issue	Rate %	Note	Amount	
NOT NEGOTIABLE						
In Canadian currency						
Government of Canada						
Aid to promote employment						
	Various dates 1991 — 1996	1971 — 1976	6.75 — 8.3919	a		222 916
Canada Pension Plan						
	Various dates 1987 — 2005	1967 — 1985	5.36 — 17.51	b		109 874
						332 790
REDEEMABLE ON DEMAND						
In Canadian currency						
Québec Savings Bonds						
	1988-06-01	1978	9.0 (A)	c	61 058	
	1989-06-01	1979	10.9 (A)	c	49 666	
	1993-06-01	1983	9.5 8.5 (A)	d	468 697	
	1994-06-01	1984	11.75 8.5 (A)	e	1 042 306	
	1995-06-01	1980	14.0 10.5 (A)	c	439 301	
	1996-06-01	1981	16.0 10.5 (A)	c	139 171	
	1997-06-01	1982	16.5 10.5 (A)	f	466 730	2 666 929

(A) Interest payable annually

a Bonds issued under Orders in Council 715-71, 3620-73, 3811-73 and 1002-77 for loans from the Government of Canada to the gouvernement du Québec within the framework of the special federal-provincial program to stimulate the growth of employment. The interest rate is fixed at the time of each issue. These bonds mature twenty years after issue but are redeemable at any time, wholly or in part, on 30 days' notice.

b Bonds issued to the investment fund of the Canada Pension Plan in compensation for the contributions of certain federal civil servants who work in Québec and contribute to that pension plan rather than the Québec Plan. These bonds, held by the Minister of Finance of Canada, may be redeemed at their par value on six months' notice on the request of the investment fund of the Canada Pension Plan.

c Redeemable at par and on demand, at any bank.
The interest on savings bonds was fixed at 19.5 % effective October 1, 1981, at 16.5 % effective October 1, 1982, at 10.5 % effective June 1, 1983, at 11.75 % effective June 1, 1984, and at 10.5 % June 1, 1985, to their date of maturity.

d The interest rate on savings bonds issued June 1, 1983, is 9.5 % for the first year, 11.75 % from June 1, 1984, to June 1, 1985, and 8.5 % to their date of maturity.

e The interest rate on savings bonds issued June 1, 1984, is 11.75 % for the first year and 8.5 % to their date of maturity.

f The interest rate on savings bonds issued June 1, 1982, is 16.5 % for the first year, 10.5 % for the second year, 11.75 % for the third year and 10.5 % to their date of maturity.

SINKING FUNDS

(in thousands of dollars)

Continuity

Opening balance		167 289
Plus:		
Payments by the Consolidated Revenue Fund and investment income		
Instalments	44 888	
Discounts on purchases and sales	5 874	
Interest earned	19 291	70 053[1]
		237 342
Less:		
Bonds cancelled during the fiscal year (see page S-32)	31 116	
Funds used to repay specific borrowings (see page S-42)	527	31 643
Closing balance		205 699

Position at March 31, 1986

Bonds	
Gouvernement du Québec	182 838[2]
Guaranteed by the gouvernement du Québec	3 544[2]
Other securities	
Cité de St-Lambert 3.5 % — 1985 — 1995-03-01	162
Cash on hand	586
Accrued interest	5 850
Accounts receivable	16
Deposit certificates	12 703
	205 699

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[1] See details by fund on pages S-43 and S-44.

[2] See details on pages S-40 and S-41.

SINKING FUNDS (cont'd.)
(in thousands of dollars)

BONDS (held in the fund)	Rate %	Maturity	Par Value In Foreign Currency	 In Canadian Currency
Gouvernement du Québec	5.5	1986-06-15		282
	5.5	1990-04-01		2 401
	6	1988-06-01		72
	6	1991-06-01		2 596
	6	1988-10-15		6
	6.4	1990-05-23	2 750 000 Yen [3]	13 416
	6.5	1991-10-01		1 359
	6.75	1991-08-01		1 395
	7	1988-05-01		583
	7	1989-04-15	1 252 US [1]	1 347
	7	1994-10-01		250
	7.5	1985—1987-06-15	9 760 FF[2]	1 964
	7.5	1988-01-15	289 US [1]	289
	7.5	1989-12-01		2 723
	7.875	1999-05-01	5 297 US [1]	5 693
	7.9	2003-04-01	99 US [1]	99
	8	1996-03-15		687
	8	1995-01-01		2 674
	8	1994-02-08		717
	8	1988-05-01		152
	8.375	1993-08-01		1 605
	8.5	1998-12-15		290
	8.625	1999-03-01		1 149
	8.75	1995-09-05		51
	9	1997-06-01	1 161 US [1]	1 182
	9	1996-11-01	2 389 US [1]	2 657
	9	1985-10-01		12
	9.2	2004-04-15	106 US [1]	102
	9.25	1991-08-01		50
	9.375	2001-03-01		1 049
	9.5	1995-12-02		200
	9.5	1995-10-01		77
	9.5	2001-06-15	1 881 US [1]	1 824
	9.5	2000-09-09		552
	9.75	1992-08-01		12 377
	9.75	1996-12-16		3 000

BONDS (held in the fund) (cont'd.)

	Rate %	Maturity	Par Value In Foreign Currency	 In Canadian Currency
Gouvernement du Québec	9.875	2000-06-15	4 956 US[1]	5 100
	9.875	2000-11-10		669
	10.25	1995-11-19		10
	10.25	2001-06-04		244
	10.375	1998-04-01		504
	10.375	1999-09-04		494
	10.5	2000-09-09		12 593
	10.6	1994-05-01		1 388
	10.7	1999-05-01		2 799
	10.75	1999-09-04		7 142
	12	1993-04-07		15 058
	12.25	1994-02-27		14 030
	12.5	1994-11-29		47
	12.75	1992-12-22		4 550
	12.75	2004-11-29		12 100
	13	2003-04-07		17 180
	13.25	2002-12-22		7 853
	13.25	1985-12-22		7 034
	13.75	1995-12-22		4 111
	13.75	1991-09-30		5 000
	16.5	1985-04-15		5
	17.25	1996-10-20		45
				102 838
Bonds guaranteed by the gouvernement du Québec				
Hydro-Québec	9.75	2000-02-06		125
	10	1997-06-01		233
	10	2003-07-05		820
	10	2009-02-01	100 US[1]	116
	10.25	2003-05-15		1 000
	12.25	2006-02-06		500
	14.25	1994-06-18		750
				3 544

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[1] In $US

[2] In French francs (FF)

[3] In Japanese yen (Yen)

SOURCE AND APPLICATION OF SINKING FUNDS

(in thousands of dollars)

Source of funds		
From the Consolidated Revenue Fund and investment income		70 053[1]
Less: Increase in account receivable		16
		70 037
Less: Increase in accrued interest		1 051
		68 986
Securities due or sold		1 617 400
		1 686 386
Application of funds		
Purchase of bonds and of notes	1 686 489	
Plus: Funds used to repay specific borrowings	527	1 687 016
Less: Decrease in the bank balance		630
		1 686 386

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[1] See "Details by fund" on pages 5-43 and 5-44

(1) Details by fund

Date of Maturity	Year of Issue	Rate %	Investment Income	Annuity	Total
In Canadian currency					
1985-08-01	1961	5.25	25	312	337
1986-02-01	1961	5.75	38	277	315
1986-06-15	1964	5.50	106	399	505
1986-12-01	1966	6.75	239	18	257
1987-04-01	1964	5.50-6.25	39	21	60
1987-12-15	1962	5.25		303	303
1988-01-15	1968	7.50		377	377
1988-10-15	1963	6.00	82	457	539
1989-01-15	1965	5.50	71	394	465
1989-11-15	1969	8.50	1		1
1989-12-01	1967	7.50	1	43	44
1990-04-01	1965	5.50	106	397	503
1990-10-15	1965	5.75	9	392	401
1991-06-01	1966	6.00		317	317
1991-06-01	1970	9.25	42	12	54
1991-08-01	1970	9.25	4	5	9
1991-08-01	1967	6.75	4	353	357
1991-10-01	1966	6.50		364	364
1992-04-01	1967	6.25	57	407	464
1992-06-01	1967	6.50	154	250	404
1992-08-01	1970	9.75	861	229	1 090
1992-08-01	1974	9.75	514	237	751
1992-08-01	1976	9.75	1 633	750	2 383
1992-10-01	1971	8.375	2 672	498	3 170
1993-04-07	1983	12.00	162	3 540	3 702
1993-08-01	1972	8.375		446	446
1993-09-15	1968	7.50	1	285	286
1994-02-08	1971	8.00		128	128
1994-02-08	1973	8.00	95	689	784
1994-10-01	1968	7.50	1 931	292	2 223
1994-10-01	1968	7.00		251	251
1995-01-01	1973	8.00		450	450
1995-09-05	1973	8.75	7	471	478
1995-10-01	1970	9.50		336	336
1995-11-19	1976	10.25	197	1 340	1 537
1995-11-19	1974	10.25		236	236
1995-11-19	1975	10.25	284	750	1 034
1995-12-02	1970	9.50	34	224	258
1995-12-02	1975	9.50	505	400	905
1996-03-15	1972	8.00		432	432
1996-12-15	1971	7.75	12 129	342	12 471
1998-12-15	1973	8.50	60	455	515
1999-03-01	1974	8.625		432	432
1999-09-04	1974	10.375		21	21
1999-09-04	1974	10.75	188	344	532
1999-09-04	1974	10.75	335	350	685
1999-09-04	1975	10.75	56	692	748
1999-09-04	1976	10.75	65	807	872
2000-09-09	1975	9.50	1	13	14
2000-09-09	1975	10.50	44	550	594
2000-11-10	1975	9.875		8	8
2000-11-10	1976	9.875		4	4
2001-03-01	1976	9.375		15	15
2001-05-04	1976	10.25	113	1 069	1 182
2001-05-04	1976	10.25		1 018	1 018
2003-04-07	1983	13.00	35	1 060	1 095
2003-04-07	1984	13.00	155	1 860	2 015
2003-04-07	1984	13.00	212	1 500	1 712
			23 267	27 622	50 889

SINKING FUNDS (cont'd.)
(in thousands of dollars)

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(1) Detail by fund (cont'd.)

Date of Maturity	Year of Issue	Rate %	Investment Income	Annuity	Total
In US currency					
1989-04-15	1968	7.00	16	544	560
1993-11-15	1973	8.00, 8.25	437	20	457
1993-11-15	1973	8.125, 8.25	807	198	1 005
1995-07-15	1975	8.25, 9.375	6	13	19
1995-07-15	1975	8.75, 9.375	139	213	352
1997-03-01	1967	5.875	1	506	507
1997-06-01	1971	9.00	24	798	822
1999-05-01	1969	7.875	7	408	415
2000-05-15	1975	9.875	22	1 129	1 151
2001-06-15	1976	9.50	1	1 145	1 146
2003-04-01	1973	7.90	98	1 375	1 473
2004-04-15	1974	9.20	71	1 656	1 727
2013-01-10	1983	13.00	180	2 632	2 812
1994-02-01	1984	12.25 (A)	89	6 629	6 718
			1 898	17 266	19 164
			25 165	44 888	70 053
Less:					
Contribution to the Consolidated Revenue Fund for the repayment of borrowings					527
					69 526

Distribution of Sinking funds by trustees
At March 31, 1985

	Par Value	Canadian Equivalent
Fiducie du Québec		152 708
Bank of Montréal, New York	$14 751 US	15 348
Crédit Lyonnais, Luxembourg	9 760 FF	1 964
Bank of Tokyo, Japan	2 750 000 Yen	13 416
Bank of Montreal, London	$2 678 US	2 946
National Bank of Canada		12 703
		199 085 *

* Not including a note of the cité de St-Lambert
in the amount of $161 728 held by the ministère des Finances

OTHER BORROWINGS

(in thousands of dollars)

Summary	
Borrowings	1 800 999
Less:	
Sinking fund	17 281
	1 783 718
Continuity	
Opening balance	1 692 463[1]
Plus:	
Borrowings made (see page **3**-4)	134 991
	1 827 454
Less:	
Repayment of borrowings (see page **3**-6)	26 455
Closing balance	1 800 999

Details

In Canadian currency		
Government of Canada		
Special areas		121 443
Universities (assumed)		41 191
Heavily discounted borrowings		35 981
Office des autoroutes du Québec		31 250
		229 865
In US currency	$US	
Euro-dollars	1 147 000	1 305 063
In Federal Republic of Germany currency	DM	
	150 000	76 921[2]
In United Kingdom currency	PS	
	25 000	55 545[2]
In Japanese currency	Yen	
	25 000 000	133 605[2]
		1 800 999

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[1] Including $41 708 657 in assumed borrowings at the opening and $41 190 641 at the closing.

[2] Canadian equivalent on the dates of realization.

OTHER BORROWINGS (cont'd.)
(in thousands of dollars)

Date of Maturity	Year of Issue	Rate %	Note	Amount	Total	Sinking Fund	Balance
In Canadian currency							
Government of Canada							
Special areas							
Completed projects							
1985 — 2009-04-01	1972 — 1979	(various rates)	(a)		121 443		121 443
Universities (assumed)							
Canada Mortgage and Housing Corporation							
1985 — 2017-03-01	1960	5.125-5.75		38 391			
Concordia University							
1990 — 1994-03-01	1964	8		2 800	41 191		41 191
Discounted borrowings							
1988 — 1992-06-14	1982	8.50 (A)	(f)		35 981		35 981
Office des autoroutes du Québec							
1985 — 1989-07-15	1982	5.75			31 250	17 281 (i)	13 969
					229 865	17 281	212 584
In US currency			$US				
In the United States							
1986-06-30	1983	11.25	2 000	2 461			
1988-08-03	1983	12.20	2 000	2 470			
1988-08-18	1983	12.625	2 000	2 466			
1988-09-15	1983	12.375	1 000	1 231	8 628		8 628
			7 000				
In Europe							
1991 — 1993-12-13	1981	9.3125	(b) 150 000	177 480			
1991 — 1994-12-13	1977	9.6875	(b) 300 000	314 640			
1991 — 1994-12-13	1978	9.6875	(b) 100 000	117 427			
1991 — 1994-12-13	1980	9.50	(b) 300 000	344 790			
1985 — 1993-11-02	1978	9.75 (A)	(c) 95 000	110 700			
1989 — 1994-06-15	1979	9.75 (A)	(d) 70 000	82 053			
1989 — 1994-08-09	1979	9.85 (A)	(e) 75 000	87 844			
1987 — 1993-11-13	1983	(1)	(g),(h) 50 000	61 501	1 296 435		1 296 435
			1 147 000		1 305 063		1 305 063
In Federal Republic of Germany currency			DM				
1992-02-17	1982	10.65 (A)	150 000		76 921		76 921
In United Kingdom currency			PS				
1992-C/-09	1982	15	25 000		55 545		55 545
In Japanese currency			Yen				
1989 — 1994-07-27	1984	8.10	10 000 000		53 757		53 757
1990 — 1995-02-28	1985	7.60	15 000 000		79 848		79 848
			25 000 000		133 605		133 605
					1 800 999	17 281	1 783 718

(1) LIBOR rate plus 0.475 %
(A) Annual rate
(a) This amount includes principal and capitalized accrued interest on progressive advances for projects completed at April 1, 1972, 1973, 1974, 1975, 1976, 1977, 1978 and 1979 under the Canada-Québec agreement on special areas.
(b) Borrowing contracted from European banks in 1977, in U.S. currency, for an amount of $300 000 000 ($314 640 000 in the Canadian equivalent) maturing from 1979 to 1984 at the LIBOR rate plus 1.125 % substituted in 1978 for an amount of $500 000 000 of which $300 000 000 US by substitution and $100 000 000 US was cashed ($117 427 000 in the Canadian equivalent), maturing from 1984 to 1988 at the LIBOR rate plus 0.625 % for the first two years and 0.75 % thereafter. It was substituted in 1980 for an amount of $1 000 000 000 of which $400 000 000 US by substitution and $300 000 000 US ($344 790 000 in the Canadian equivalent) and $150 000 000 US ($177 480 000 in the Canadian equivalent) was cashed in 1981, maturing at the LIBOR rate of 10 % in 1986, 15 % in 1987, 20 % in 1988, 25 % in 1989 and 30 % in 1990 plus 0.375 % until November 21, 1984 and 0.5 % thereafter. It was substituted again in 1984 for an amount of $1 000 000 000 of which $850 000 000 by substitution, maturing at the LIBOR rate of 25 % in 1991, 35 % in 1992 and 40 % in 1993 plus 0.25 % from December 13, 1984 to December 12, 1986 and 0.375 % thereafter.
(c) Borrowing contracted from European banks in 1978, in U.S. currency, maturing at 5 % from 1984 to 1987, 10 % from 1988 to 1992 and 30 % in 1993.
(d) Borrowing contracted from European banks in 1979, in U.S. currency, maturing at $6 300 000 every six months from June 15, 1989 to December 15, 1993 and $7 000 000 on June 15, 1994.
(e) Borrowing contracted from European banks in 1979, in U.S. currency, maturing at $6 750 000 every six months from August 9, 1989 to February 9, 1994 and $7 500 000 on August 9, 1994.
(f) Borrowing of $50 000 000 at 8.5 %, sold on June 14, 1982, at 66.809 for $33 404 000 to yield 16.2888 %. The discount is added at the anniversary date of the borrowing until maturity.
(g) Maturing in 14 equal semi-annual payments beginning on May 13, 1987.
(h) A currency exchange contract provides for interest payments and repayments in Canadian dollars. The exchange contract concerns $47 743 902 US, the Canadian equivalent of which on the date of realization was $58 725 000, for a cost of $60 000 000 in Canadian currency at the time of repayment.
(i) Amount transferred from the Office des autoroutes du Québec borrowing in U.S. currency, after repayment of the amount at maturity. The amount includes the transfer of $16 669 720 on December 1, 1984, from the sinking fund on the note in U.S. currency as overpayment on the debt to be refunded.

SUMMARY SCHEDULE OF BONDS AND OTHER BORROWINGS LESS SINKING FUNDS

At March 31, 1985

(in thousands of dollars)

Date of Maturity	In Canadian Currency	In U.S. Currency[1]	In Federal Republic of Germany Currency[1]	In Japanese Currency[1]	In United Kingdom Currency[1]	In European Units of Account (EUA)[1]	In Swiss Currency[1]	In French Currency[1]	In Dutch Currency[1]	In European Currency Units (ECU)[1]	Total
1985-1986	931 283	46 392	16 732	21 415		2 012	5 045	3 019			1 025 898
1986-1987	636 366	38 658	79 943	21 415		2 012	7 329	3 019			788 742
1987-1988	866 100	44 992	83 535	29 713	76 755	2 012	7 329	3 420	45 641		1 159 497
1988-1989	881 850	48 881	13 609	39 522		2 012	7 329			57 719	1 050 922
1989-1990	822 553	349 957	13 609	88 057	64 203	4 023	7 329				1 349 731
1985 — 1990	4 138 152	528 880	207 428	200 122	140 958	12 071	34 361	9 458	45 641	57 719	5 374 790
1990 — 1995	4 836 936	2 217 260	423 307	367 013	55 545	58 337	148 887				8 107 285
1995 — 2000	2 981 969	308 726									3 290 695
2000 — 2005	1 683 883	354 771									2 038 654
2005 — 2010	29 819	7 906									37 725
2010 and thereafter	11 055	269 486			87 878						369 419
	13 681 814	3 687 029	630 735	567 135	284 381	70 408	183 248	9 458	45 641	57 719	19 217 568

NOTE: This schedule is drawn up considering the redemption dates of holder's options, not those of the Government, and a provision for repayment before maturity for bonds redeemable on demand of which $400 million in 1985-1986, $340 million in 1986-1987, $289 million in 1987-1988, $277,6 million in 1988-1989 and $226.1 million in 1989-1990.

It takes into account the farthest dates in the case of exchange options.

Future contributions to the sinking funds have been considered repayments of borrowings in the year they will be paid thus reducing the balance payable at maturity.

[1] In the Canadian equivalent of the value of realization or of the par value on the dates the borrowings were carried out and the debts assumed.

SINKING FUND — OFFICE DES AUTOROUTES DU QUÉBEC

(in thousands of dollars)

Continuity

Opening balance		30 558
Plus:		
Payments of the Consolidated Revenue Fund and investment income		
Instalments	1 250	
Discounts on purchases	823	
Interest earned	2 733	4 806
		35 364
Less:		
Bonds cancelled	1 250	
Sale of bonds	16 833	18 083
Closing balance		17 281

Situation at March 31, 1985

Bonds*	
Gouvernement du Québec	8 509[1]
Office des autoroutes du Québec	7 220[1]
Hydro-Québec	1 176[1]
Other securities	
Cash on hand	51
Accrued interest	325
	17 281

* See details on page 5-48.

[1] The keeper of these bonds is Fiducie du Québec (Montréal)

SINKING FUND — OFFICE DES AUTOROUTES DU QUÉBEC

(in thousands of dollars)

BONDS (held in the fund)	Rate %	Date of Maturity	Par Value In Foreign Currency	 In Canadian Currency
Gouvernement du Québec	5.25	1987-12-15		60
	7.50	1988-01-15		412
	5.75	1990-10-15		1 421
	6.25	1992-04-01		2 303
	6.50	1992-06-01		1 412
	9.75	1992-08-01		310
	7.50	1993-09-15		1 305
	9.50	1995-12-02		660
	16.50	1996-06-18		626
				8 509
Office des autoroutes du Québec	5.75	1989-07-15		7 220
Bonds guaranteed by the gouvernement du Québec				
Hydro-Québec	5.50	1985-11-01		379
	5.25	1986-06-01		77
	15.75	1996-07-09		720
				1 176

CONTINGENT LIABILITIES

GUARANTEED BORROWINGS

(in thousands of dollars)

Summary

Details page		1985	1984
	ENTREPRISES OF THE GOUVERNEMENT DU QUÉBEC		
5-48	Commission municipale du Québec	50 215	53 184
5-48	Hydro-Québec	19 873 434[2,3]	18 708 213
5-00	Madelipêche Inc.	1 491	
5-53	Office du crédit agricole du Québec	14 000	14 000
5-54	Régie de l'assurance-dépôts du Québec	10 400	3 300
5-54	Régie de l'assurance-maladie du Québec	17 359	17 605
5-55	Régie des installations olympiques	667 159[2]	658 540
5-56	Sidbec	578 883	348 350
5-56	Société de développement de la Baie James	12 600	7 800
5-57	Société de développement industriel du Québec	51 800	56 600
5-57	Société d'habitation du Québec		63 424
5-57	Société du Palais des congrès de Montréal	86 500[2]	30 000
5-00	Société générale de financement du Québec	30 074[5]	
5-58	Société nationale de l'amiante	23 500	23 500
5-58	Société québécoise d'assainissement des eaux	42 014[2]	6 262[1]
		21 459 429	19 990 778[1]
	MUNICIPALITIES, INDIVIDUALS AND CORPORATIONS		
5-58	Ville de Longueuil (Cité de Jacques-Cartier)	1 247	1 431
5-58	Farmers	8 306	14 284
5-59	Publishers and booksellers	325	370
5-59	Students	638 221[4]	530 720
5-59	Fonds des personnes incarcérées des établissements de détention	688	355
5-60	Farm producers and forest owners	966	1 190
5-61	Agricultural cooperatives and corporations carrying out similar activities	1 285	1 367
5-62	Regional dames	1 520	4 180
		652 558	553 897
		22 111 987	20 544 675[1]

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[1] Amount adjusted for comparison purposes.

[2] Borrowings in foreign currency are shown in the Canadian equivalent of par value at the exchange rate in force on March 31, 1985, at the following conversion rates expressed in Canadian dollars.

In U.S. currency, US dollars	= 1.367
In Japanese currency, yen	= 0.005447
In Dutch currency, guilders	= 0.3934
In Federal Republic of Germany currency, deutsche marks	= 0.4442
In United Kingdom currency, pounds sterling	= 1.6958
In Swiss currency, Swiss francs	= 0.5258
In European currency units, ECU	= 0.994319

[3] Including $4 719 699 for Hydro-Québec bonds held by the gouvernement du Québec in sinking funds (see pages 5-41 and 5-48).

[4] Interest on loans is paid by the gouvernement du Québec while the borrower is a student.

[5] Borrowing made by the Société Québécoise d'Aluminium Inc., subsidiary of the Société générale de financement du Québec.

Commission municipale du Québec
R.S.Q., c. D-7

(in thousands of dollars)

	1985	1984
Act respecting municipal and school debts and loans		
Bonds issued by the Commission municipale du Québec to the Office du développement municipal et des prêts aux municipalités, Ottawa, for the purpose of granting loans to municipalities		
Balance at March 31	50 215 *	53 184

Sums due by the Commission municipale du Québec to the Office du développement municipal et des prêts aux municipalités, Ottawa, and municipal bonds held by the Commission as consideration are not part of the assets and liabilities of the Government. It is a debt of the Commission guaranteed by the Government with the authorization of the Lieutenant-Governor-in-Council (O.C. 2206-64)

* Details

Metropolitan Montréal: 26 495

Anjou, 46; Beaconsfield, 12; Blainville, 486; Boisbriand, 556; Boucherville, 506; Brossard, 16; Chambly, 53; Châteauguay, 132; Côte-St-Luc, 570; Dollard-Des-Ormeaux, 40; Dorion, 13; Dorval, 329; Greenfield-Park, 31; Île-Perrot, 62; Lachenaie, 21; Lachine, 45; L'Assomption, 229; Laval, 552; L'Épiphanie, 6; Longueuil, 1 373; Mascouche, 127; McMasterville, 45; Mercier, 25; Montréal, 16 869; Montréal-Est, 92; Montréal-Ouest, 3; Mont-Royal, 24; Mont-St-Hilaire, 45; Notre-Dame-de-l'Île-Perrot, 64; Otterburn-Park, 45; Outremont, 38; Pierrefonds, 268; Pincourt, 138; Pointe-Claire, 353; Repentigny, 28; Rosemère, 275; St-Basile-le-Grand, 171; St-Bruno-de-Montarville, 160; Ste-Catherine, 52; St-Constant, 3; St-Eustache, 79; St-Hubert, 211; St-Lambert, 27; St-Laurent, 420; St-Léonard, 19; Ste-Thérèse, 535; Terrasse-Vaudreuil, 128; Terrebonne, 340; Varennes, 1; Verdun, 614; Westmount, 218.

Metropolitan Québec: 6 231

Ancienne-Lorette, 112; Beauport, 986; Charlesbourg, 1 203; Charny, 746; Lévis, 285; Loretteville, 23; Québec, 1 354; Ste-Brigitte-de-Laval, 110; St-Félix-du-Cap-Rouge, 221; Ste-Foy, 208; St-Jean-de-Boischatel, 58; St-Romuald, 5; Sillery, 292; Val Bélair, 628.

Various electoral districts: 17 489

Abitibi-Est, 111; Abitibi-Ouest, 109; Argenteuil, 105; Arthabaska, 192; Beauce-Nord, 537; Beauce-Sud, 15; Beauharnois, 41; Bellechasse, 1 126; Berthier, 29; Bonaventure, 805; Brôme-Missisquoi, 303; Champlain, 354; Charlevoix, 1 217; Chauveau, 199; Chicoutimi, 141; Drummond, 82; Dubuc, 350; Duplessis, 215; Gaspé, 642; Gatineau, 56; Hull, 354; Huntingdon, 86; Iberville, 54; Îles-de-la-Madeleine, 289; Johnson, 260; Joliette, 34; Jonquière, 75; Kamouraska-Témiscouata, 128; Labelle, 438; Lac-St-Jean, 76; Laprairie, 3; Laviolette, 229; Lotbinière, 619; Maskinongé, 123; Matane, 125; Matapédia, 16; Mégantic-Compton, 34; Montmagny-L'Islet, 182; Nicolet, 24; Orford, 310; Papineau, 672; Pontiac, 74; Portneuf, 91; Prévost, 264; Richelieu, 472; Richmond, 187; Rimouski, 354; Rivière-du-Loup, 186; Roberval, 241; Rousseau, 219; Rouyn-Noranda-Témiscamingue, 379; Saguenay, 571; St-Hyacinthe, 54; St-Jean, 413; St-Maurice, 565; Shefford, 348; Sherbrooke, 1 664; Trois-Rivières, 157; Ungava, 31; Vaudreuil-Soulanges, 142; Verchères, 317.

Hydro-Québec
Summary of guaranteed borrowings
(in thousands of dollars)

	1985		1984	
	Par Value in Foreign currency (in thousands of dollars)	Amount in Canadian Equivalent	Par Value in Foreign currency (in thousands of dollars)	Amount in Canadian Equivalent
Negotiable bonds				
In Canadian currency		6 929 339		6 155 852
In US currency	$7 334 242 US	10 025 909	$7 656 521US	9 773 549
In Swiss currency	1 736 665 SF	913 138	1 448 165 SF	859 196
In Federal Republic of Germany currency	1 346 000 DM	597 893	1 194 500 DM	587 813
In United Kingdom currency	150 000 PS	254 370	150 000PS	275 250
In Japanese currency	32 000 000 Yen	174 304	20 000 000 Yen	113 600
In European currency units	90 000 ECU	89 489	90 000 ECU	99 335
In Dutch currency	150 000 Guilders	59 010	150 000 Guilders	65 385
		19 043 452		17 929 980
Other borrowings		895 607		841 219
Total before sinking fund		19 939 059		18 771 199
Less sinking fund		65 625		62 986
Total		19 873 434		18 708 213

Hydro-Québec
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds

(in thousands of dollars)

Date of Maturity	Date of Issue	Order or O.C.	Rate %	Series	Amount
In Canadian currency					
1985-11-01	1961-11-01	1974-61	5½	AC	19 886
1986-06-01	1963-06-01	746-63	5¼	AM	26 464
1994-03-01	1964-03-01	271-64	5½	AN	1 103
1988-06-01	1964-12-01	2122-64	5½	AQ	33 404
1987-02-15	1965-02-15	177-65	5½	AR	6 445
1995-02-15	1965-02-15	177-65	5	AR	30 211
1991-02-01	1966-02-01	40-66	6	AU	30 394
1990-07-15	1966-07-15	1060-66	6	AW	25 267
1990-02-01	1967-02-01	42-67	6½	AZ	23 577
1994-10-01	1967-10-01	2374-67	6	BC	22 006
1994-10-01	1967-10-01	2374-67	7	BC	10 877
1994-10-01	1968-05-15	1323-68	7	BE	23 200
1990-03-15	1969-03-15	582-69	7¾	BH	203
1992-10-01	1969-10-01	3430-69	8½	BK	22 165
1990-02-01	1970-02-01	293-70	9½	BM	5 221
1990-12-15	1970-06-15	2452-70	9½	BO	23 225
1996-04-15	1971-04-15	1448-71	7¾	BT	40 000
1996-07-29	1971-07-29	2385-71	8¾	BU	42 672
1997-05-01	1972-05-01	1105-72	8¼	BY	41 203
1993-12-15	1972-06-15	1765-72	8¼	BZ	51 575
1997-09-15	1972-09-15	2439-72	8⅜	CA	47 070
1996-11-08	1972-11-08	3087-72	8¼	CB	50 000
1998-02-21	1973-02-21	332-73	8	CD	50 000
1998-07-10	1973-07-10	2263-73	8¼	CE	55 000
1998-10-15	1973-10-15	3465-73	8¾	CG	50 000
1998-12-03	1973-12-03	4019-73	8½	CH	50 000
1999-04-01	1974-04-01	1211-74	9	CK	60 000
1996-07-03	1974-07-03	4481-74	9⅞	CL	80 000
2000-02-06	1975-02-06	150-75	9¾	CR	100 000
2000-02-06	1977-08-06	2405-77	9¾	CRA	125 000
2000-06-16	1975-06-16	2103-75	10	CS	80 000
1997-09-01	1975-09-01	3840-75	10¼	CU	65 000
1996-05-01	1976-05-01	458-76	10¾	CY	23 342
2001-10-21	1976-10-21	3495-76	10	DA	120 000
1997-06-01	1977-06-01	1571-77	10	DD	100 000
2003-05-15	1978-05-15	1332-78	10¼	DG	120 000
2003-05-15	1979-05-15	1200-79	10¼	DGA	140 000
2003-05-15	1979-07-24	1932-79	10¼	DGB	150 000
2003-07-05	1978-07-05	1879-78	10	DH	125 000
2003-07-05	1978-08-30	2557-78	10	DHA	125 000
1989-03-27	1979-03-27	702-79	10.4	DM	15 000
2004-03-27	1979-03-27	702-79	10¾	DM	135 000
2004-03-27	1979-12-20	3284-79	10¾	DMA	135 000
1989-05-15	1979-05-15	1200-79	10	DO	10 000
2004-10-15	1979-10-15	2643-79	11	DR	150 000
2004-10-15	1979-11-15	2989-79	11	DRA	200 000
1990-04-09	1980-04-09	947-80	floating	DU	75 000
1985-04-15	1980-04-15	946-80	14	DV	160 000
1986-05-06	1980-05-06	1200-80	14	DW	200 000
2005-07-15	1980-07-15	2105-80	11¾	DZ	200 000
2005-09-30	1980-09-30	2839-80	13¼	EA	185 000
1987-09-29	1980-09-29	2963-80	13	EB	100 000
1990-12-14	1980-12-14	3776-80	13¼	ED	85 000
1991-09-24	1981-03-24	705-81	13½	EF	52 118
1996-07-09	1981-07-09	1669-81	15¾	EH	158 446
1996-09-16	1981-09-16	2449-81	17½	EL	127 762
1986-11-24	1981-11-24	3019-81	17½	EN	130 000
1987-12-09	1981-12-09	3290-81	15	EP	75 000
1987-01-21	1982-01-21	40-82	16⅛	ER	100 000
1989-03-15	1982-03-15	585-82	16½	ET	50 000
1989-05-15	1982-05-15	1069-82	16½	EU	50 000
1993-02-20	1982-08-20	1741-82	16.9	EX	100 000
1987-09-15	1982-09-15	2006-82	15¼	EZ	154 000
2002-09-15	1982-09-15	2006-82	15¾	EZ	46 000
1987-10-13	1982-10-13	2264-82	15	FB	100 000
1992-11-15	1982-11-15	2435-82	14	FC	60 000
1992-12-15	1982-12-15	2990-82	9½	FE	41 751
1993-02-10	1983-02-10	110-83	12	FF	98 000
2003-02-10	1983-02-10	110-83	13	FF	67 000
1993-02-10	1983-04-13	595-83	12	FF	50 000
1993-09-29	1983-09-29	1855-83	12¾	FJ	79 772
2005-09-30 } 1988-09-30 1993-09-30 }	1983-09-30	1844-83	{ 13¼ 11¾ 12½	EA-1 FI FI	125 000 103 000 67 000
1988-03-15	1983-12-15	2512-83	11.15	FK	50 000
1993-09-30	1984-02-15	284-84	12½	FIA	50 000
1989-03-16	1984-03-16	529-84	floating	FN	125 000
2005-09-30	1984-03-30	654-84	13¼	EA-2	50 000
2005-09-30	1984-03-30	655-84	13¼	EA-3	50 000
2005-09-30	1984-03-30	939-84	13¼	EA-4	50 000
1994-05-15	1984-05-15	1106-84	13	FO	75 000
1991-07-05	1984-07-05	1266-84	14	FP	75 000
1989-08-16	1984-08-16	1701-84	13⅞	FQ	80 000
1994-08-16	1984-08-16	1701-84	14¼	FQ	115 000
1994-10-15	1984-10-15	2127-84	13	FR	110 000

Hydro-Québec (cont'd.)
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds (cont'd.)

(in thousands of dollars)

Date of Maturity	Date of Issue	Order or O.C.	Rate %	Series	Amount
In Canadian currency					
1991-01-03	1985-01-03	2731-84	$12\frac{3}{8}$	FS	50 000
1997-06-01	1985-01-15	2732-84	10	DD-1	100 000
1990-02-06	1985-02-06	126-85	11	FT	117 000
2006-02-06	1985-02-06	126-85	$12\frac{1}{4}$	FT	153 000
					6 929 339

Hydro-Québec (cont'd.)
R.S.Q., c. H-5, ss. 27 et 28

Negotiable bonds (cont'd.)

(in thousands of dollars)

Date of Maturity	Date of Issue	Order or O.C.	Rate %	Series	Par Value* (in thousands of dollars)	Amount in Canadian Equivalent
In US currency					$US	
1988-02-15	1983-02-15	205-63 334-63	5	AG	134 664	184 086
1994-04-01	1964-04-01	661-64	4 1/2	AO	50 000	68 350
1989-11-16	1964-11-16	1926-64	4 3/4	AP	30 900	42 240
1985-06-15	1965-06-15	1167-65	4 5/8	AS	35 590	48 652
1987-01-01	1966-01-01	2226-65	5 1/4	AT	34 300	46 888
1992-04-15	1966-04-26	653-66	5 5/8	AV	40 765	55 726
1991-09-15	1966-09-23	1490-66	6 1/4	AX	24 829	33 941
1993-01-01	1967-01-01	2397-66	6 1/4	AY	38 889	53 161
1993-06-01	1967-06-01	1466-67	6 1/4	BA	34 129	46 654
1992-09-15	1967-09-15	2479-67	6 1/2	BB	33 380	45 630
1989-01-15	1968-01-15	1-68	6 5/8	BD	43 838	59 927
1986-08-01	1968-08-01	2206-68	7 3/4	BF	19 029	26 013
1991-11-01	1968-11-01	3466-68	7 1/4	BG	35 183	48 095
1999-07-15	1969-07-15	2080-69	8 5/8	BI	37 484	51 241
1995-12-15	1969-12-15	3820-69	9 5/8	BL	39 298	53 718
1995-03-15	1970-03-15	772-70	9 1/4	BN	46 636	63 751
1997-08-15	1970-08-15	2990-70	9 1/2	BP	59 248	80 992
1985-10-01	1970-10-01	3632-70	9 1/4	BQ	1 200	1 640
1999-01-01	1971-01-01	4598-70	8 3/4	BR	58 048	79 352
1986-03-15	1971-03-15	780-71	8 1/4	BS	4 600	6 288
2001-10-01	1971-10-01	3217-71	8 1/2	BV	59 113	80 807
1986-11-15	1971-11-15	1729-71	8 1/2	BW	9 000	12 303
2002-02-01	1972-02-01	271-72	7 7/8	BX	80 661	110 264
2003-01-01	1973-01-01	3635-72	7 1/2	CC	99 519	136 042
2003-08-01	1973-08-01	2783-73	8 1/2	CF	82 180	112 340
2004-01-01	1974-01-01	4411-73	8 1/4	CI	103 669	141 716
1989-02-01	1974-02-01	383-74	8 1/2	CJ	19 000	25 973
1999-08-01	1974-08-01	2523-74	10.7	CM	23 191	31 702
2005-01-15	1975-01-15	28-75	10 1/4	CQ	179 437	245 290
2005-08-01	1975-08-01	3435-75	9 3/4	CT	179 783	245 763
2005-11-15	1975-11-15	5038-75	10	CW	223 488	305 508
1996-02-15	1976-02-15	371-76	10 1/4	CX	667 000	911 789
2006-09-15	1976-09-15	3188-76	8.6	CZ	227 431	310 898
1986-11-01	1976-11-01	3695-76	8 1/2	DB	125 000	170 875
1986-12-15	1976-11-18	3901-76	8 3/4	DC	33 350	45 589
1992-08-01	1977-08-01	2333-77	9	DE	87 500	119 613
1997-09-01	1977-09-01	2955-77	9 1/4	DF	187 875	256 825
1993-07-01	1978-07-01	1963-78	9 1/2	DI	35 700	48 802
2008-07-15	1978-07-15	2288-78	10	DJ	96 633	132 097
1993-08-22	1978-08-22	2558-78	9 3/4	DK	41 000	56 047
2009-02-01	1979-02-01	214-79	10	DL	199 500	272 717
1999-05-15	1979-05-15	1067-79	10	DN	63 500	86 805
1994-05-10	1979-05-10	1201-79	9.85	DP	100 000	136 700
2009-06-15	1979-06-15	1671-79	10 1/8	DQ	200 000	273 400
1986-10-15	1979-10-15	2820-79	11 1/4	DS	200 000	273 400
1990-01-31	1980	128-80	Floating		200 000	273 400
1992-06-15	1980-06-15	1627-80	11 1/2	DX	73 250	100 133
2010-06-15	1980-06-15	1810-80	10 3/4	DY	250 000	341 750
1987-10-15	1980-10-15	3202-80	12 1/2	EC	200 000	273 400
2010-10-15	1980-10-15	3202-80	13 1/4	EC	138 404	189 198
1991-02-01	1981-02-01	60-81	13	EE	88 750	121 321
1991-07-15	1981-07-15	2020-81	16 1/4	EI	200 000	273 400
1991-09-01	1981-09-01	2323-81	17 3/8	EK	250 000	341 750
1991-10-15	1981-10-15	2830-81	17 1/4	EM	150 000	205 050
1987-11-01	1981-11-01	3011-81	16 1/8	EO	200 000	273 400
1992-01-15	1982-01-15	93-82	16 5/8	EQ	200 000	273 400
1988-02-15	1982-02-15	165-82	16 1/4	ES	100 000	136 700
1992-08-15	1982-08-15	1853-82	14 5/8	EY	150 000	205 050
1992-12-01	1982-12-01	2802-82	11 1/2	FD	88 000	120 298
1989-02-15	1983-02-15	200-83	11 3/4	FG	175 000	239 225
2013-02-15	1983-02-15	201-83	13 5/8	FG	97 500	133 283
1993-12-15	1983-12-15	1843-83 2576-83 2580-83	12 5/8	FL	100 000	136 700
2013-12-15	1983-12-15	1843-83 2576-83 2580-83	13 1/4	FL	147 800	202 043
1994-01-19	1984-01-19	2697-83	Floating	FM	200 000	273 400
2012-02-01	1985-02-01	1843-83 2580 83 158-85	11 3/4	FU	200 000	273 400
					7 334 242	10 025 909

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* In foreign currency

Hydro-Québec (cont'd.)
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds (cont'd.)
(in thousands of dollars)

Date of Maturity	Date of Issue	Order or O.C.	Rate %	Par Value* (in thousands of dollars)	Amount in Canadian Equivalent
In Swiss currency				SF	
1987-12-22	1972-12-22	3731-72	6¼	80 000	42 064
1991-08-20	1976-08-20	2635-76	6	72 665	38 207
1992-09-21	1977-09-21	2852-77	5	80 000	42 064
1993-03-23	1978-03-23	637-78	3¾	104 000	54 683
1991-08-17	1981-08-17	2115-81	7	100 000	52 580
1988-12-23	1981-12-23	3207-81 3208-81 3209-81	7¼	300 000	157 740
1992-02-18	1982-02-18	220-82	6¾	100 000	52 580
1992-08-11	1982-08-11	1736-82	6⅝	100 000	52 580
1987-08-24	1982-08-24	1810-82 1811-82 1812-82	6⅞	300 000	157 740
1993-05-04	1983-05-04	753-83	5½	100 000	52 580
1990-10-13	1983-10-13	2028-83	6	100 000	52 580
1994-07-16	1984-07-16	1422-84	5⅞	150 000	78 870
1990-10-19	1984-10-19	2165-84	5½	150 000	78 870
				1 736 965	913 138
In Federal Republic of Germany currency				DM	
1986-09-01	1971-09-01	2874-71	8	20 000	8 884
1987-04-01	1972-04-01	907-72	6½	30 000	13 326
1988-03-01	1973-03-01	685-73	6½	30 000	13 326
1987-08-16	1977-08-16	2553-77	6½	151 000	67 074
1987-12-01	1977-12-01	4129-77	6¼	115 000	51 083
1991-12-01	1981-12-01	3206-81	10¼	150 000	66 630
1992-04-15	1982-04-15	734-82	10½	150 000	66 630
1992-06-30	1982-06-30	1487-82	10¼	300 000	133 260
1993-02-16	1983-02-16	155-83	8	200 000	88 840
1989-05-01	1984-05-01	908-84	7½	100 000	44 420
1994-05-01	1984-05-01	908-84	7¾	100 000	44 420
				1 346 000	597 893
In Japanese currency				Yen	
1994-07-31	1984-07-31	1699-84	8.1	12 000 000	65 364
1995-03-20	1985-03-20	125-85	7.6	20 000 000	108 940
				32 000 000	174 304
In United Kingdom currency				Pounds Sterling	
2011-05-31	1981-05-26	1333-81	15	40 000	67 832
2015-09-13	1982-09-13	2005-82	12¾	50 000	84 790
2003-09-06	1983-05-31	1032-83	13.24	60 000	101 748
				150 000	254 370
In European currency units				ECU	
1988-09-16	1981-09-16	2448-81	14¼	40 000	39 773
1989-06-01	1982-06-01	1168-82	13½	50 000	49 716
				90 000	89 489
In Dutch currency				Guilder	
1997-07-01	1982-07-01	1344-82	11⅛	150 000	59 010

* In foreign currency

Hydro-Québec (cont'd.)
R.S.Q., c. H-5, ss. 27 and 28

Negotiable bonds (cont'd.)

(in thousands of dollars)

	Amount
In Canadian and US currency	
Other borrowings Hydro-Québec, with the authorization and guarantee of the Government, has made the following borrowings:	
(a) Under Orders in Council 1501-83 and 1841-83 authorizing the issue of notes in Canadian or U.S. currency, at a rate of interest not exceeding the higher of the prime rate of the Bank of Montreal in Canada, of a rate increased by 1.75 % of the Government of Canada securities having the same date of maturity, or of the prime rate of the Chase Manhattan Bank of New York, for a term no longer than three years in Canada and 270 days in the United States, provided the total of the outstanding notes does not at any time exceed $750 000 000. At March 31, 1985, those borrowings totalled $203 300 000 Canadian and $295 500 000 US.	607 248
(b) Under Orders in Council 2281-70, 420-71, 920-71, 3268-71, 3671-72 and 834-74 authorizing the issue of notes to the Government of Canada, bearing interest at rates varying from $7^{5}/_{16}$ % to $7^{15}/_{16}$ %. Those notes are payable in 25 equal annual instalments of principal and interest as of March 25, 1975.	15 636
(c) Under Order in Council 3463-73 authorizing the issue of notes to Atomic Energy of Canada Ltd. bearing interest at rates varying from $7^{15}/_{16}$ % to 10 %. Those notes are payable in 25 equal annual instalments of principal and interest, from April 7, 1984.	149 317
(d) Under Order in Council 3461-81 authorizing the issue of promissory notes not exceeding $250 00 000 in U.S. currency. Those notes reach maturity as early as 270 days and as late as 5 years after their date of issue. They bear interest effective from their respective date of issue at a rate not higher than 2.25 % more than Treasury bills issued by the United States Government and having the same date of maturity. At March 31, 1985, those borrowings totalled $90 275 000 US.	123 406
Total other borrowings	895 607
Total before sinking fund	19 939 059
Less sinking fund	65 625[1]
Total negotiable bonds	19 873 434

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[1] Including $10 829 000 in Canadian currency, $53 243 283 representing the Canadian equivalent of $38 949 000 in U.S. currency, $222 100 representing the Canadian equivalent of 500 000 DM in Federal Republic of Germany currency and $1 330 274 representing the Canadian equivalent of 2 530 000 SF in Swiss currency.

Madelipêche Inc.
S.Q., 1983, c. 6

(in thousands of dollars)

	1985	1984
Under the Act to ensure the resumption of activities at Madelipêche Inc. (S.Q. 1983, c. 6), the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the company.		
Under Order in Council 1635-84, amended by Order in Council 114-85, the company may contract a borrowing under revolving appropriations, up to $7 500 000. The Government guarantee shall end June 30, 1986, and any claim of the lender by virtue of said guarantee must be given the guarantor at the latest on July 31, 1986.		
At March 31, the balance due on the principal only and guaranteed by the Government is	1 311	
Under Order in Council 114-85, the company may finance half the cost of the first phase of a plan of standardization and modernization of its installations. This work has been done at the cost of $3 500 000.		
At March 31, the balance due on the principal only and guaranteed by the Government is	180	
	1 491	

Office du crédit agricole du Québec
R.S.Q., c. C-75 and R.S.Q., c. C-78

(in thousands of dollars)

	1985	1984
Farm financing		
Under the Farm Credit Act (R.S.Q., c. C-75), the Office is empowered to contract borrowings by bonds, upon prior authorization of the Government. These borrowings may be guaranteed by the Government.		
Under Order in Council 313-83, the Office contracted a borrowing by the issue and sale of bonds, series "A", of an overall par value of $3 850 000 in Canadian currency, dated March 15, 1983, at an annual rate equivalent to the average prime rate of reference banks less ⅜ of 1 %, payable quarterly, callable by the Office as of March 15, 1984, and maturing March 15, 1988.		
Québec guarantees unrestricted debt service (principal and interest) and forgoes the benefit of discussion.		
At March 31, the balance due on the principal only and guaranteed by the Government is	3 850	3 850
Forest Financing		
Under the Forest Credit Act (R.S.Q., c. C-78), the Office, with the prior authorization of the Government, may contract borrowings by bonds. The Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowings of the Office.		
Under Order in Council 350-83, the Office contracted a borrowing by the issue and sale of bonds, series "B", of an overall par value of $10 150 000, in Canadian currency, dated March 15, 1983, at an annual rate equivalent to the average prime rate of reference banks less ⅜ of 1 %, payable quarterly, callable by the Office as of March 15, 1984 and maturing March 15, 1988.		
Québec guarantees unrestricted debt service (principal and interest) and forgoes the benefit of discussion.		
At March 31, the balance due on the principal only and guaranteed by the Government is	10 150	10 150
	14 000	14 000

Régie de l'assurance-dépôts du Québec

R.S.Q., c. A-26

(in thousands of dollars)

Under section 54 of the Deposit Insurance Act, the Minister of Finance may, with the authorization of the Government and on such terms as he may set, guarantee the payment of any commitment of the Régie; the sums the Government may be called upon to pay are taken out of the Consolidated Revenue Fund.

Under Orders in Council 1323-82 and 2415-82, the Minister of Finance is authorized to guarantee the payment of principal and interest of borrowings contracted or to be contracted by the Régie, given the shortfall of its resources, to grant short-term advances of money to the Fédération des caisses d'entraide économique, the Fédération des sociétés d'entraide économique, their affiliated caisses and sociétés and to any institution registered with the Régie, to meet its commitments with regard to persons who have made a deposit of money guaranteed by the Régie within the meaning of the Act with any caisses d'entraide économique, société d'entraide économique or registered institution, in order to repay borrowings contracted by the Régie to assist in any manner whatsoever the said fédérations, caisses, sociétés and institutions or, generally, for any purposes related to problems incurred by the said fédérations, caisses, sociétés and institutions.

The total amount of outstanding principal of the said borrowings at any given time may not exceed $200 000 000 in Canadian currency.

The interest rate on such borrowings may not be greater than the prime rate of the chosen Canadian chartered bank in effect at the time of borrowing or, if the lender is not a Canadian chartered bank, at a rate corresponding to the arithmetic average of the prime rate of three of the five main Canadian chartered banks in effect at the time of borrowing for loans granted in Canadian dollars.

The term of such borrowings may not exceed one year.

	1985	1984
At March 31, the balance due on the principal only is	10 400	3 300
	10 400	3 300

Régie de l'assurance-maladie du Québec

R.S.Q., c. R-5

(in thousands of dollars)

Under chapter R-5 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowings of the Régie.

In December 1979, the Régie purchased the building housing its head office for $18 535 894. To finance this purchase, the Régie contracted a mortage loan which was repaid July 19, 1983.

Under Order in Council 1467-83, a new mortage loan was contracted to finance the repayment. This borrowing, in the amount of $17 735 000 at the rate of 12 1/4, is repayable by equal monthly instalments over a period of 20 years. The balance of principal and interest shall be payable August 1, 1988.

	1985	1984
At March 31, the balance due on the principal only and guaranteed by the Government is	17 359	17 605

Régie des installations olympiques
R.S.Q., c. R-7
(in thousands of dollars)

Under section 19a of chapter R-7 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the Régie and any commitment of the latter.

At March 31, the borrowings of the Régie are as folows:

	Order or O.C.	1985	1984
Borrowings on bonds			
Borrowing from the Société Canadienne de Crédit Coopératif Ltée — $100 million, in Canadian currency, annual rate coresponding to the prime rate of reference banks, callable as of April 1, 1982, and maturing March 31, 2000.	3299-79	60 000	90 000
Borrowing from the Montreal City & District Savings Bank — $50 million, in Canadian currency, annual rate 1/4% less than the average prime rate of reference banks, callable as of December 1, 1983, and maturing December 1, 1991.	2829-81	50 000	50 000
Borrowings on notes			
Notes in U.S. currency in the amount of $360 000 000, interest at an annual rate of 3/8% above the interbank rate for the Eurodollar on the London market until July 15, 1987, and 1/2% thereafter payable quarterly, semi-annually or annually according to the Régie's option, repayable in 13 semi-annual instalments beginning July 16, 1986, and maturing July 16, 1992.	1627-82	492 120	459 540
Borrowing from Canada Permanent Trust Company — $50 million, in Canadian currency, annual rate 1/4% below the prime rate of reference banks, callable as of April 15, 1982, and maturing April 15, 1990.	944-80	50 000	50 000
Borrowing margin of $35 million in Canadian currency, for the period ended October 31, 1985, at a rate not exceeding the prime rate of Canadian banks.	2250-83	9 300	
Borrowing margin of $10 million in Canadian currency, for the period from November 15, 1983, to November 15, 1984, at a rate not exceeding the prime rate of Canadian banks.	2565-83		9 000
Borrowing margin of $12 million in Canadian currency, for the period from November 15, 1984 to November 15, 1985, at a rate not exceeding the prime rate of Canadian banks.	2844-84	5 739	
		667 159	658 540

Sidbec

R.S.Q., c. E-14

(in thousands of dollars)

Under section 14 of the Act respecting the establishment of a steel complex by Sidbec (R.S.Q., c. E-14), the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of Sidbec.

At March 31, 1976, Sidbec had issued and sold to the Caisse de dépôt et placement du Québec six series of sinking fund debentures of a total par value of $120 000 000

The balance of the principal on the debentures guaranteed by the gouvernement du Québec is as follows:

Date of Maturity	Date of Issue	O.C.	Rate %	Series	1985	1984
1990-12-15	1970-12-15	4602-70	9¼	A	8 450	8 650
1991-06-15	1971-06-15	2222-71	8¾	B	8 650	8 850
1991-09-01	1971-09-01	2996-71	9	C	8 650	8 850
1989-10-01	1974-10-01	3432-74	10¾	D	21 000	22 000
1995-05-15	1975-05-15	1710-75	10¼	E	30 000	30 000
1996-02-16	1976-02-16	384-76	10¾	F	30 000	30 000
					106 750	108 350

Under Order in Council 1108-83 of May 30, 1983, the gouvernement du Québec approved a credit agreement for borrowings not exceeding $350 000 000.

This amount consists in a $200 000 000 term borrowing and in borrowings under revolving appropriations, up to $150 000 000, the principal and interest of which are guaranteed by the Government.

	1985	1984
At March 31, the balance due in principal on the term borrowing is	160 000	180 000
and that of the borrowing under revolving appropriation is	80 000	60 000
	240 000	240 000

Under Order in Council 2783-84 of December 19, 1984, the Government approved a credit agreement for borrowings not exceeding $150 000 000 in U.S. currency and $305 000 000 in Canadian currency.

	1985	1984
At March 31, the balance due in principal on the borrowing in U.S. currency is	201 633	
And that in Canadian currency is	30 500	
	232 133	
	578 883	348 350

Société de développement de la Baie James

R.S.Q., c. D-8

(in thousands of dollars)

Under section 26 (a) of the James Bay Region Development Act (R.S.Q., c. D-8), the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the corporation.

Under Order in Council 1073-83, the Government approved regulation number 10 of the corporation, bringing its borrowing margin to $14.0 million.

	1985	1984
At March 31, the balance of the principal of the borrowings made by the SDBJ and guaranteed by the Government is	12 600	7 800

Société de développement industriel du Québec
R.S.Q., c. S-11.01

(in thousands of dollars)

	1985	1984
Under section 45 of the Act respecting the Société de développement industriel du Québec, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the corporation and any commitment of the latter.		
Under Order in Council 843-81, the corporation contracted a borrowing by the issue and sale of series "A" bonds of an overall par value of $50 000 000 in Canadian currency, dated March 24, 1981, at an annual interest rate equivalent to the average prime rate of reference banks less ⅜%, callable by the corporation and maturing March 1991.	35 000	35 000
Under Order in Council 3205-81, the corporation contracted a borrowing by the issue and sale of series "B" bonds of an overall par value of $24 000 000 in Canadian currency, dated November 24, 1981 and bearing interest, effective December 1, 1981, at an annual rate equivalent to the average prime rate of reference banks, less ¼%, callable by the corporation and maturing December 1, 1986.		21 600
Under Order in Council 2610-84, the corporation contracted a borrowing by the issue and sale of series "C" bonds of an overall par value of $16 800 000 in Canadian currency, dated December 3, 1984, at an interest rate of 12½%, payable semi-annualy and maturing December 3, 1989.	16 800	
At March 31, the balance due on the principal only and guaranteed by the Government is	51 800	56 600

Société d'habitation du Québec
R.S.Q., c. S-8

(in thousands of dollars)

	1985	1984
Under section 89a of the Act respecting the Société d'habitation du Québec, the Government may, upon the recommendation of the Conseil du Trésor and on such terms as it sets, guarantee the payment of principal and interest of any borrowing of the Société d'habitaton du Québec and any commitment of the latter.		
Under Order in Council 2254-82 and 1363-83, the corporation is authorized to contract with financial institutions in the private sector short-term borrowings up to a total amount of $120 000 000 for the period from January 1, 1983, to June 30, 1983, at a rate not exceeding the prime interest rate of the chosen financial institutions, and of $175 000 000 for the period ending December 31, 1984, at a rate not exceeding the prime interest rate of the chosen financial institutions.		
At March 31, the balance due on the principal only and guaranteed by the Government is		63 424

Société du Palais des congrès de Montréal
R.S.Q., c. S-14.1

(in thousands of dollars)

	1985	1984
Under section 23 of chapter S-14.1 of the Revised Statutes of Québec, the Government may, on such terms as it sets, guarantee the payment of capital and interest of any borrowing or other commitment of the corporation.		
Under Order in Council 701-84, the corporation contracted a borrowing of $30 000 000 in Canadian currency from Victoria and Grey Trust Company by the issue and sale to the company of series "A" bonds dated March 30, 1984, bearing interest at an annual rate equal to the average prime rate of reference banks less ¼%. The bonds mature on December 2, 1991, and are callable by the corporation only.		
At March 31, the balance due on the principal only and guaranteed by the Government is	30 000	30 000
Under Order in Council 2125-84, the corporation contracted a borrowing of $20 000 000 in U.S. currency from The Industrial Bank of Japan, Limited. The borrowing bears interest as of September 27, 1984, at an annual interest rate of 13%, payable semi-annually and maturing September 27, 1996.		
At March 31, a currency exchange contract in Canadian currency was attached to this borrowing, the balance of which is	32 500	
Under Order in Council 2446-84, the corporation contracted a borrowing of $12 000 000 by the issue and sale of series "B" bonds of the corporation for an equal overall par value of which $9 000 000 from Crown Life Insurance Company and $3 000 000 from Canada Life Insurance Company.		
Bonds dated November 16, 1984, bear interest at a rate of 12,85 %, payable semi-annually until maturity on November 16, 1989.		
At March 31, the balance due on the principal only and guaranteed by the Government is	12 000	
Under Order in Council 2447-84, the corporation contracted a borrowing of $12 000 000 by the issue and sale of series "C" bonds of the corporation for an equal overall par value of which $9 000 000 from The Prudential Insurance Company of America and $3 000 000 from The Prudential Insurance Company Limited.		
Bonds dated November 16, 1984, bear interest at a rate of 13,20 %, payable semi-annually until maturity on November 16, 1994.		
At March 31, the balance due on the principal only and guaranteed by the Government is	12 000	
	86 500	30 000

Société générale de financement du Québec
R.S.Q., c. S-17

(in thousands of dollars)

	1985	1984
Under the Act respecting the Société générale de financement du Québec (SGF), the gouvernement du Québec may guarantee the payment of sums related to financial commitments of the SGF, or of one of its subsidiaries of which it holds 100 % of the bonds for the setting up and financing of a smelter in the Bécancour region (the Project).		
Under Order in Council 2126-84, the Société québécoise d'Aluminium Inc., a subsidiary of the SGF, concluded a credit agreement of up to $215 000 000 in U.S. currency. This bank borrowing is guaranteed by the Government until the project is completed.		
At March 31, the balance due on the principal only and guaranteed by the Government is $22 000 000 US.	30 074	

Société nationale de l'amiante
R.S.Q., c. S-18.2

(in thousands of dollars)

	1985	1984
Under section 15a of the Act respecting the Société nationale de l'amiante, the Government may, on such terms as it sets, guarantee the payment of principal and interest on any borrowing of the Société or a subsidiary of which it holds more than fifty percent of the shares, and the payment of sums of money payable by the Société or any such subsidiary as the result of failing to carry out its contracts.		
Under Order in Council 924-81, the Société contracted a borrowing by the issue and sale of series "A" bonds of an overall par value of $23 500 000 in Canadian currency, dated March 31, 1981, at an annual interest rate equivalent to the prime rate of reference banks less $\frac{3}{8}$%, callable by the Société and maturing on March 31, 1996.		
At March 31, the balance due on the principal only and guaranteed by the Government is	23 500	23 500

Société québécoise d'assainissement des eaux
R.S.Q., c. S-18.21

(in thousands of dollars)

	1985	1984
Under Section 33 of the Act respecting the Société québécoise d'assainissement des eaux, the Government may, on such terms as it sets, guarantee the payment of principal and interest of any borrowing or other commitment of the corporation.		
Under Order in Council 2136-83, the corporation contracted a borrowing by the issue and sale of series "A" bonds of an overall par value of $40 000 000 in Canadian currency, dated October 31, 1983, at an annual rate of 8.125 % maturing on October 31, 1988.		
At March 31, the balance due on the principal only and guaranteed by the government is	40 000	40 000
Under Order in Council 1265-84, the corporation contracted a borrowing by the issue and sale of series "B" bonds of an overall par value of $25 000 000 in U.S. currency, dated June 5, 1984, at a rate of 13.15 % and maturing June 5, 1989.		
A currency exchange contract in Canadian funds is attached to this borrowing of which the balance of the principal at March 31 is	32 263	
Under Orders in Council 1420-84 and 1421-84, the corporation contracted, on June 27, 1984, a borrowing in Japanese currency, in the form of a loan, in the amount of 6 688 500 000 Yen at a rate of 8.55 % and maturing June 27, 1989.		
A currency exchange contract in Canadian funds is attached to this borrowing of which the balance of the principal at March 31 is	50 310	
Under Order in Council 2611-84, the corporation contracted a discounted borrowing, in the form of a loan of $29 999 290, dated November 30, 1984, at a rate of 10.5559998 % and maturing November 30, 1989.		
At March 31, the balance due on the principal only and guaranteed by the Government is	34 148	
Under Order in Council 127-85, the corporation contracted a borrowing in the form of a loan of $22 500 000 in U.S. currency, dated January 31, 1985, at a rate of 12 % and maturing January 31, 1997.		
A currency exchange contract in Canadian funds is attached to this borrowing of which the balance of the principal at March 31 is	37 500	
	194 221	40 000
Less: Amount indicated in Financial commitments - Municipalities and municipal bodies within the framework of the water purification program on page **5**-81	152 207	33 738
	42 014	6 262

MUNICIPALITIES, INDIVIDUALS AND CORPORATIONS

Ville de Longueuil (Cité de Jacques-Cartier)
1966, c. 22

(in thousand of dollars)

Date of Maturity	Date of Issue	O.C.	Rate %	1985	1984
1991-02-01	1966-02-01	485-66	6	1 247	1 431

Farmers
R.S.Q., c. A-18
(in thousands of dollars)

Under chapter A-18 of the Revised Statutes of Québec, the gouvernement du Québec guarantees any caisse populaire or bank, granting loans to farmers under the Act, the repayment of losses in capital and interest which may occur thereby, up to 10 % of the total amount of such loans.

The guarantee applies only to loans contracted before August 1, 1978, under c.49 of the 1978 Statutes.

	1985	1984
At March 31, 1985, loans granted and maturing in 1993 amounted to $575 085 111 and repayments amounted to $566 778 956.	8 306	14 284

Publishers and booksellers
R.S.Q., c. G-1
(in thousands of dollars)

Under chapter G-1 of the Revised Statutes of Québec, the Société de développement industriel du Québec, upon decision of the Minister of Cultural Affairs and, as applicable, with the authorization of the Government, may guarantee loans granted to publishers and booksellers.

A guarantee made by the corporation is valid only where the Minister of Finance declares over his signature on the document evidencing such guarantee that he has taken cognizance of it.

The total amount of the guarantees granted under the present Act may not exceed $5 000 000.

	1985	1984
At March 31, these guaranteed loans amounted to	325	370

Students
R.S.Q., c. P-21
(in thousands of dollars)

Under the Student Loans and Scholarships Act, R.S.Q., c. P-21, the gouvernement du Québec guarantees any credit institution the reimbursement of the losses in principal and interest resulting from approved loans and the expenses allowed by regulation and incurred to obtain payment.

	1985	1984
At March 31, the balance of these loans guaranteed by the gouvernement du Québec amounted to	638 221	530 720

Fonds des personnes incarcérées des établissements de détention
(in thousands of dollars)

(a) Tanguay

Borrowings of $360 000 were contracted during the 1983-1984 fiscal year with the Caisse populaire des fonctionnaires du Québec by the administrator of the Fonds des personnes incarcérées de l'établissement de détention Tanguay of the ministère de la Justice.

These borrowings (principal and interest) were guaranteed by the authorities of the department out of the appropriations voted in 1983-1984 under the Appropriation Act, S.Q., 1983, c. 35.

For each subsequent year, appropriations will be earmarked in the appropriations voted under the Appropriation Act.

	1985	1984
At March 31, the balance due on the principal only is	301	355

(b) St-Jérôme

Borrowings of $415 000 were contracted during the 1984-1985 fiscal year with the Caisse populaire de St-Jérôme by the administrator of the Fonds des personnes incarcérées de l'établissement de détention de St-Jérôme du ministère de la Justice.

These borrowings (principal and interest) were guaranteed by the authorities of the department out of the appropriations voted in 1984-1985 under the Appropriation Act, S.Q., 1984, c. 2 and 3.

For each subsequent year, appropriations will be earmarked in the appropriations voted under the Appropriation Act.

	1985	1984
At March 31, the balance due on the principal only is	387	
	688	355

Farm producers and forest owners

R.S.Q., c. C-77, R.S.Q., c. C-79, R.S.Q., c. C-78

(in thousands of dollars)

	1985	1984
Under chapter C-77 of the Revised Statutes of Québec, the gouvernement du Québec, on such terms as it sets, guarantees any bank, savings union or credit union the repayment of losses of principal and interest resulting from a loan not exceeding $100 000 to a farmer, corporation, cooperative or partnership for agricultural operations.		
The guarantee applies only to loans contracted before August 1, 1978, under c.49 of the 1978 Statutes.		
At March 31, the loans granted, not repaid, due and for which the collection procedure has been undertaken, amounted to	159	159
Under chapter C-79 of the Revised Statutes of Québec, the gouvernement du Québec, on such terms as it sets, guarantees any bank, savings union or credit union granting loans to farm producers during critical periods the repayment of losses of principal and interest resulting from a loan and also expenses allowed by regulation and incurred to obtain payment of principal and interest on such loans.		
This guarantee applies only to loans contracted before August 1, 1978, under c.49 of the 1978 Statutes.		
At March 31, loans granted, not repaid and maturing in 1991 amounted to:	28	35
Under chapter C-78 of the Revised Statutes of Québec, the gouvernement du Québec, on such terms as it sets, guarantees any bank, savings union or credit union the repayment of losses of principal and interest resulting from a loan granted under section 13 of the Forest Credit Act and of expenses allowed by regulation and incurred to obtain payment of principal and interest on such loans.		
This guarantee applies only to loans contracted before August 1, 1978, under c.49 of the 1978 Statutes.		
At March 31, loans granted, not repaid and maturing in 1993 amounted to	779	996
	966	1 190

Cooperative agricultural associations and corporations engaged in similar activities

R.S.Q., c. M-14

(in thousands of dollars)

Under sections 19, 20 and 21 of chapter M-14 of the Revised Statutes of Québec, the Government may, on the recommendation of the Minister of Agriculture, Fisheries and Food, allocate an annual fund of $8 000 000 to guarantee repayment of loans granted to agricultural cooperatives or corporations engaged in similar activities.

The repayment terms and schedule of loans granted are set by the Government.

Name and address of Enterprise	Year of Maturity	Date of Guarantee	O.C.	Rate %	1985	1984
Cooperative agricultural associations						
Association coopérative de Normandin, Normandin, Roberval	1990	1975-03-11	2485-74	10½	150	170
	1991	1976-01-05	3951-75	11	60	70
Chaîne coopérative du Saguenay-Lac-St-Jean, St-Bruno, Lac-St-Jean	1984	1969-09-05	1264-69	9		11
Meunerie coopérative agricole St-Charles, Bellechasse	1984	1969-09-18	187-69	8½		7
Société coopérative agricole Chaudière-Etchemin, St-Anselme, Dorchester	1986	1971-10-21	3200-71	8½	31	46
Société coopérative agricole de St-Félix-de-Kingsey, Drummond	1988	1977-02-21	3118-76	11¼	41	51
Société coopérative agricole des Bois-Francs, Victoriaville, Arthabaska	1985	1965-04-14	392-65	6½	6	12
					288	367
Corporations engaged in similar activities						
Association des pêcheurs côtiers de la Moyenne Côte-Nord	1985	1984-06-05	1162-84	13	997	
Exportation Gaspé Cured Inc., Gaspé, Gaspé	1984	1983-09-01	1419-83 1810-93 811-84	*		1 000
					997	1 000
					1 285	1 367

* The maximum interest rate does not exceed the bank prime rate, plus 0.5 %.

Regional dairies

R.S.Q., c. A-19

(in thousands of dollars)

Under chapter A-19 of the Revised Statutes of Québec, the Minister of Agriculture, Fisheries and Food may, with the authorization of the Government and after having obtained the opinion of the Régie des marchés agricoles du Québec:

(a) guarantee on behalf of the gouvernement du Québec and on such terms as it sets, the repayment in whole or in part of the amount of principal and interest of any loan granted for purposes covered by the Act.

(b) undertake to pay as a contribution to the amortization of the debt during each of the five years following the date when the guarantee is granted, an amount equal to four per cent of the amount for which repayment is guaranteed.

The total amount of the guarantees granted shall not exceed the sum of $32 000 000.

Name and Address of Enterprise	Date of Deed	Date of Maturity	O.C.	Rate %	1985	1984
Nutrinor, Coopérative agro-alimentaire du Saguenay-Lac-St-Jean, Chambord, Roberval	1969-12-15	1984-12-15	2609-69 3643-69	8½		222
	1976-06-01	1991-06-01	2896-76	9¾, 10, 10½	1 400	1 600
Coopérative agricole de la Côte-Sud, St-Jean-Port-Joli, L'Islet	1977-09-15	1992-09-15	480-77	10		1 010
Agrodor, Coopérative agro-alimentaire des vallées Outaouais-Laurentides, Thurso, Papineau	1971-05-01	1986-05-01	1455-71	8½	120	180
Coopérative laitière du Sud de Québec, Ste-Claire, Dorchester	1969-12-15	1984-12-15	3644-69	9		91
Laiterie Cité Ltée, Québec	1975-05-15	1990-05-15	512-75	10		1 077
					1 520	4 180

FINANCIAL COMMITMENTS

(in thousands of dollars)

SUMMARY

	1985	1984
BUDGETARY	9 653 701	7 964 836
NON-BUDGETARY	56 350	106 000
	9 710 051[1]	8 070 836

	Details on Page	Authorized by the Government[2]	Authorized by the Minister[3]	1985	1984
BUDGETARY					
For the repayment of the principal of borrowings made for capital expenditures					
School boards	5-68	64 520	1 861 401[7]	1 925 921	1 640 628
General and Vocational Colleges (Cegeps)	5-72	324 806	431 736	756 542	691 132
Universities	5-73	678 510	25 339	703 849	643 844
Health institutions	5-74	531 829[4]	210 130	741 959	717 873
Social services establishments	5-77	228 996[4]	74 263	303 259	289 106
Municipalities and municipal bodies	5-79	1 679 191		1 679 191	1 393 047[8]
Government corporations and various bodies	5-80	71 707		71 707	60 075
		3 579 559	2 602 869	6 182 428[5]	5 435 705
For capital expenditures					
School boards Bank credit lines	5-68		417 112	417 112	643 106
Health institutions Bank credit lines	5-74		128 949	128 949	63 873
Social services establishments Bank credit lines	5-77		12 936	12 936	3 236
Municipalities and municipal bodies	5-81	2 304 381		2 304 381	1 298 240
Various bodies and recreational organizations	5-83	191 086		191 086	221 801[8]
		2 495 467	558 997	3 054 464	2 230 256
For the accumulated sick leave of Government employees (contingent commitment)				365 000	228 959
For financial assistance to enterprises of the gouvernement du Québec, family housing and other					
Chargeable to permanent appropriations	5-84			51 809	69 916
				9 653 701	7 964 836[8]
NON-BUDGETARY					
Balance to be paid for capital contributions to enterprises of the gouvernement du Québec, chargeable to permanent appropriations	5-85			56 350	106 000
				9 710 051[6]	8 070 836[8]

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[1] Borrowings in foreign currency are shown in the Canadian equivalent of the par value at the exchange rate in effect on March 31.

[2] Authorized by the Lieutenant-Governor in Council and/or the Conseil du trésor.

[3] Authorized by the Minister of Education or of Social Affairs under Acts and regulations.

[4] Not including $4 579 000 ($3 281 000 in 1984) for health institutions and $190 040 000 ($193 428 000 in 1984) for social services establishments in regard to completed projects, debts for which no assignment or pledge of grant was authorized to guarantee payment.

[5] See summary schedule on the following page.

[6] These financial commitments will be liquidated out of the annual appropriations authorized by the National Assembly, except where otherwise indicated.

[7] After having deducted the income from the sinking fund relating to borrowings of school boards in the amount of $1 381 937.

[8] Adjusted for comparison purposes.

SUMMARY SCHEDULE OF FINANCIAL COMMITMENTS FOR THE REPAYMENT OF THE PRINCIPAL OF BORROWINGS RELATING TO CAPITAL EXPENDITURES

At March 31, 1985

(in thousands of dollars)

Maturity	School Boards	General and Vocational Colleges	Universities	Health Institutions	Social Services Establishments	Municipalities and Municipal Bodies	Corporations and Various Bodies	Total
1985-1986	256 950[†][*]	343 253[*]	113 404[*]	199 156[*]	39 490[*]	169 058	8 389	1 129 700
1986-1987	262 216	63 212	61 851	116 705	46 201	99 960	3 659	653 804
1987-1988	233 147	76 320	109 438	98 440	6 737	87 306	3 739	615 127
1988-1989	264 303	35 333	48 612	64 090	12 170	105 238	3 112	532 858
1989-1990	254 573	48 964	68 317	67 578	41 855	215 897	16 469	713 653
1985 — 1990	1 271 189[†][*]	567 082[*]	401 622[*]	545 969[*]	146 453[*]	677 459	35 368	3 645 142
1990 — 1995	427 151	134 165	158 174	147 490	64 913	610 225	10 961	1 553 079
1995 — 2000	176 325	31 227	75 136	36 760	24 575	149 118	8 855	501 996
2000 — 2005	42 150	22 178	49 068	11 740	9 300	83 163	16 523	234 122
2005 — 2010	6 704	894	14 472		6 616	26 510		55 196
2010 — 2015	825	395	2 066		5 928	38 031		47 245
2015 — 2020	973	168	2 899		8 777	54 396		67 213
2020 — 2025	604	148	412		12 994	19 721		33 879
2025 — 2030		252			19 008	14 153		33 413
2030 — 2035		33			4 695	6 415		11 143
	1 925 921[*]	756 542[*]	703 849[*]	741 959[*]	303 259[*]	1 679 191	71 707	6 182 428

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[*] Including short-term borrowings, $29 921 000 to school boards, $282 336 000 to general and vocational colleges, $25 339 000 to universities, $77 050 000 to health institutions and $33 678 000 to social services establishments that will be financed in the long term upon completion of projects under way or upon refinancing of completed projects.

[†] After having deducted the income from the sinking fund relating to borrowings of school boards in the amount of $1 381 937.

NOTE: The schedule is determined according to the dates shown on bonds and notes; however, the amount might be refinanced at maturity, changing the schedule as shown above accordingly.

DETAILS OF FINANCIAL COMMITMENTS
SCHOOL BOARDS

(in thousands of dollars)

REFERENCES: A For the repayment of the principal of borrowings relating to capital expenditures:

A-1 Authorized by the Government.
A-2 Authorized by the Minister of Education.

B For capital expenditures: bank credit lines authorized by the Minister of Education.

Regional and local	A-1	A-2	Sub-total	B	1985	1984
Amiante	375	9 787	10 162	2 308	12 470	11 346
Black-Lake-Disraeli		170	170	474	644	1 004
Thetford-Mines		1 292	1 292	947	2 239	2 253
Baie-des-Chaleurs	1 128	9 090	10 218	1 062	11 280	10 528
Mrg-Matte		964	964	583	1 547	1 639
Ristigouche		319	319	343	662	901
Tracadièche		1 754	1 754	899	2 653	2 203
Val-d'Accueil		114	114	455	569	1 039
Bas-Saint-Laurent	775	17 718	18 493	1 030	19 523	19 813
La Mitis		911	911	442	1 353	2 001
La Neigette		7 030	7 030	2 427	9 457	7 298
Blainville-Deux-Montagnes	1 609	23 948	25 557	668	26 225	26 904
Deux-Montagnes		1 147	1 147	2 298	3 445	2 202
St-Eustache		12 309	12 309	2 321	14 630	13 366
Ste-Thérèse		7 564	7 564	3 777	11 341	10 173
Bois-Francs	393	13 523	13 916	4 642	18 558	17 831
Jean-Rivard		225	225	603	828	1 288
Prince-Daveluy		2 808	2 808	648	3 456	3 732
Victoriaville		1 712	1 712	3 813	5 525	3 290
Warwick		351	351	400	751	1 020
Carignan	119	8 632	8 751	1 120	9 871	9 399
Sorel		5 372	5 372	321	5 693	5 501
Tracy		237	237	1 284	1 521	1 312
Chambly	1 737	36 735	38 472	11 043	49 515	47 932
Greenfield-Park		1 222	1 222	548	1 770	1 648
Jacques-Cartier	785	7 000	7 785	5 047	12 832	9 073
Mont-Fort		8 294	8 294	104	8 398	7 493
St-Exupéry		6 846	6 846	663	7 509	8 570
Taillon		7 618	7 618	4 144	11 762	11 012
Varennes		22 804	22 804	3 479	26 283	23 253
Charlevoix	1 021	6 057	7 078	2 161	9 239	8 842
Du Gouffre		1 033	1 033	636	1 669	1 540
Laure-Conan		974	974	521	1 495	2 063
Châteauguay-Valley	434	2 170	2 604	3 028	5 632	4 520
Lac-St-Louis-de-Châteauguay		188	188	297	485	915
Ormstown		29	29	1 142	1 171	999
Chaudière	1 141	14 120	15 261	3 870	19 131	18 222
Beauceville		104	104	981	1 085	727
des Cèdres		1 300	1 300	199	1 499	1 343
des Érables		1 211	1 211	3 089	4 300	2 162
Langevin	292	1 298	1 590	566	2 156	2 150
St-Joseph		1 075	1 075	571	1 646	1 473
Chauveau	1 819	11 065	12 884	3 483	16 367	15 798
Ancienne-Lorette		9 371	9 371	988	10 359	9 715
La Jeune-Lorette		10 807	10 807	2 810	13 617	13 739
Montcalm		1 691	1 691	230	1 921	1 819
Des Monts	1 187	11 002	12 189	579	12 768	12 839
La Tourelle	35	1 451	1 486	739	2 225	2 116
Matane		2 157	2 157	2 335	4 492	3 145
District of Bedford	233	3 534	3 767	1 203	4 970	4 990
Du Golfe	1 861	25 767	27 628	1 361	28 989	28 839
Fermont				308	308	340
Gagnon		127	127	311	438	835
Louis-Joliet		402	402	1 729	2 131	1 798
Port-Cartier		2 601	2 601	1 354	3 955	3 854
Schefferville		331	331	234	565	853
Sept-Îles	71	7 554	7 625	2 131	9 756	10 003
Eastern Québec		117	117	3 766	3 883	1 084
Greater Québec		255	255	768	1 023	1 408
Greater Seven Islands		1 405	1 405	110	1 515	1 439
Saguenay		277	277	306	583	704
St-Maurice		40	40	617	657	544

	A-1	A-2	Sub-total	B	1985	1984
Eastern Townships	775	4 307	5 082	3 032	8 114	7 877
Lennoxville		149	149	448	597	1 089
St-Francis		63	63	242	305	588
Estrie	1 656	67 150	68 806	1 493	70 299	72 269
Asbesterie				1 817	1 817	2 073
Coaticook		210	210	463	673	1 135
Lac-Mégantic		398	398	1 452	1 850	1 791
La Sapinière		400	400	570	970	1 493
Magog		288	288	2 696	2 984	1 861
Moniac		5 732	5 732	368	6 100	5 791
Sherbrooke (Catholic)		15 934	15 934	774	16 708	16 616
Gaspésia Prot.		1 637	1 637	740	2 377	2 234
Bonaventure (formerly Chaleur Bay)				371	371	276
Gaspé				271	271	474
Grand-Portage	1 597	25 042	26 639	3 603	30 242	28 135
des Basques		704	704	491	1 195	1 603
des Frontières		165	165	285	450	781
des Montagnes		121	121	1 041	1 162	1 023
Jean-Chapais		1 582	1 582	243	1 825	1 641
Rivière-du-Loup		6 905	6 905	724	7 629	7 400
Témiscouata		1 692	1 692	1 527	3 219	2 554
Harricana	1 814	30 895	32 709	4 283	36 992	37 208
Amos		1 825	1 825	1 062	2 887	2 794
Barraute-Senneterre		208	208	1 077	1 285	1 147
Joutel-Matagami		1 525	1 525	587	2 112	2 054
Quévillon		37	37	270	307	639
Honoré-Mercier	677	16 084	16 761	2 721	19 482	18 350
Des Rivières		1 276	1 276	709	1 985	1 734
Iberville		2 004	2 004	1 738	3 742	3 581
Marieville		1 125	1 125	2 601	3 726	3 247
St-Jean-sur-Richelieu		3 955	3 955	5 124	9 079	5 777
Jean-Talon	883	8 592	9 475	3 457	12 932	15 189
Charlesbourg	81	2 703	2 784	1 611	4 395	4 327
Des Îlets		15 863	15 863	2 415	18 278	16 577
Lac-Saint-Jean		10 531	10 531	1 440	11 971	11 390
Alma		823	823	858	1 681	1 947
Belle-Rivière		1 133	1 133	733	1 866	1 461
Delisle		775	775	659	1 434	1 352
Lanaudière	703	19 070	19 773	1 686	21 459	21 264
Berthier-Dautraie		1 330	1 330	2 777	4 107	3 179
Des Cascades-L'Achigan		1 999	1 999	3 867	5 866	3 076
Industrie	105	3 146	3 251	2 117	5 368	5 116
Nord-Joli		5 402	5 402	1 657	7 059	6 795
Lapointe	1 433	12 432	13 865	1 736	15 601	14 332
Arvida		1 065	1 065	794	1 859	2 527
Jonquière		2 340	2 340	1 758	4 098	3 012
les Deux-Rives	100	1 958	2 058	3 646	5 704	3 281
La Vérendrye	797	4 375	5 172	2 995	8 167	6 878
Malartic		231	231	1 414	1 645	1 452
Val-d'Or		1 891	1 891	756	2 647	2 646
Lignery	635	20 333	20 968	969	21 937	21 768
Brossard		7 352	7 352	1 060	8 412	8 515
Laprairie		16 724	16 724	725	17 449	17 421
Napierville		4 995	4 995	588	5 583	4 926
Louis-Fréchette	2 521	14 788	17 309	2 137	19 446	18 458
Abénakis		107	107	989	1 096	988
Bellechasse		1 454	1 454	938	2 392	2 406
Élan		107	107	1 862	1 969	820
Nouvelle-Beauce		2 187	2 187	1 258	3 445	3 336
Pointe-Lévy		3 501	3 501	1 412	4 913	4 553

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)
SCHOOL BOARDS

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1985	1984
Louis-Hémon	3 386	8 521	11 907	3 641	15 548	15 408
Dolbeau		1 239	1 239	1 359	2 598	1 731
La Vallière		1 078	1 078	1 103	2 181	2 558
Normandin		196	196	708	904	1 354
Roberval		1 405	1 405	1 250	2 655	1 993
Vallée-de-Mistassini		1 014	1 014	1 580	2 594	1 473
Mauricie	3 829	12 990	16 819	5 839	22 658	21 659
Grand-Mère		2 465	2 465	1 184	3 649	3 801
Haut-St-Maurice		1 677	1 677	249	1 926	1 725
Normandie		1 609	1 609	464	2 073	2 653
Shawinigan		1 481	1 481	154	1 635	1 584
Val-Mauricie		1 104	1 104	952	2 056	2 901
Meilleur	576	11 944	12 520	5 969	18 489	17 725
Granby	78	1 550	1 628	1 310	2 938	2 484
Provençal		4 057	4 057	185	4 242	3 906
Waterloo		162	162	332	494	885
Orléans	143	20 717	20 860	793	21 653	21 683
Beauport		3 282	3 282	3 963	7 245	7 263
Chûtes-Montmorency		621	621	2 567	3 188	2 869
Côte-de-Beaupré		1 375	1 375	387	1 762	1 438
Outaouais	4 509	45 950	50 459	1 651	52 110	50 923
Aylmer		2 952	2 952	1 417	4 369	4 172
Champlain		14 018	14 018	1 587	15 605	15 696
Gatineau		5 710	5 710	2 360	8 070	6 858
Outaouais-Hull		2 916	2 916	2 502	5 418	4 935
Pontiac		953	953	1 891	2 844	2 537
Portage-du-Fort				28	28	14
Papineau	1 655	4 702	6 357	2 158	8 515	8 543
Seigneurie	35	318	353	1 271	1 624	1 488
Vallée-de-la-Lièvre		1 773	1 773	1 413	3 186	3 015
Pascal-Taché	278	14 842	15 120	1 432	16 552	15 823
La Pocatière		1 404	1 404	193	1 597	1 421
L'Islet-Sud		336	336	328	664	927
Montmagny		1 620	1 620	1 793	3 413	2 869
Trois-Saumons		173	173	1 061	1 234	1 103
Péninsule	1 649	11 712	13 361	779	14 140	13 845
Anses		224	224	474	698	1 028
Forillon		291	291	611	902	1 349
Grande-Hermine		2 173	2 173	653	2 826	2 810
Rocher-Percé		987	987	1 849	2 836	1 642
Provencher	1 461	5 294	6 755	1 518	8 273	11 307
Lac-St-Pierre	29	220	249	1 281	1 530	1 375
Les Becquets		762	762	376	1 138	1 348
Port-Royal		1 638	1 638	1 879	3 517	3 277
Saint-François	623	11 712	12 335	946	13 281	13 110
Acton-Vale		193	193	476	669	1 033
Drummondville		5 995	5 995	652	6 647	6 285
South Shore Prot.	398	6 939	7 337	701	8 038	7 597
Richelieu-Valley		403	403	696	1 099	1 363
St.Lawrence Prot.		3 958	3 958	770	4 728	4 506
South Central		159	159	1 213	1 372	1 184
Tardivel	529	9 214	9 743	215	9 958	8 290
Grand-Bois		483	483	1 112	1 595	1 469
Mgr-Vachon		1 741	1 741	818	2 559	2 525
Portneuf		320	320	499	819	1 222
Tilly	715	30 354	31 069	2 268	33 337	32 096
Chaudière-Etchemin		19 794	19 794	5 442	25 236	20 520
Lotbinière		2 865	2 865	1 635	4 500	3 768
Marie-Victorin		1 244	1 244	605	1 849	2 245
Ste-Foy		8 122	8 122	3 254	11 376	16 310

	A-1	A-2	Sub-total	B	1985	1984
Vaudreuil-Soulanges	216	13 709	13 925	2 616	16 541	14 706
Île-Perrot		1 551	1 551	1 814	3 365	2 453
Soulanges		226	226	462	688	1 116
Vaudreuil		1 252	1 252	714	1 966	1 844
Vieilles-Forges	1 161	16 759	17 920	1 943	19 863	19 067
Cap-de-la-Madeleine		6 681	6 681	764	7 445	7 210
Chavigny		8 068	8 068	1 195	9 263	8 978
des Chenaux		353	353	485	838	827
Grand-pré		1 260	1 260	452	1 712	2 054
Trois-Rivières		1 605	1 605	851	2 456	2 555
Western Québec Prot.	137	2 134	2 271	3 012	5 283	3 837
Greater Hull		2 862	2 862	726	3 588	4 675
North Western Québec		31	31	70	101	73
Pontiac				625	625	525
Yamaska	1 019	19 517	20 536	239	20 775	21 568
Argile-Bleu		6 901	6 901	3 379	10 280	10 057
Saint-Hyacinthe		6 258	6 258	880	7 138	6 650
Val-Monts		1 544	1 544	718	2 262	2 197
Integrated						
Abitibi	394	8 522	8 916	1 718	10 634	9 399
Baie-des-Ha! Ha!		4 715	4 715	788	5 503	4 647
Bersimis		1 577	1 577	1 689	3 266	2 550
Chapais-Chibougamau		2 549	2 549	1 506	4 055	3 834
Châteauguay	429	8 071	8 500	3 231	11 731	9 848
Chicoutimi	1 721	14 607	16 328	2 144	18 472	17 146
Chomedey-de-Laval	2 214	20 167	22 381	1 472	23 853	23 199
Commission des écoles catholiques de Québec		35 398	35 398	3 219	38 617	36 267
Crie				1 695	1 695	6 380
Davignon	299	3 585	3 884	1 469	5 353	5 249
Des Îles	166	2 546	2 712	3 194	5 906	5 718
Haute-Gatineau		2 126	2 126	1 990	4 116	3 746
Huntingdon		2 829	2 829	1 247	4 076	3 785
Kativik				2 773	2 773	9 316
Lac-Témiscamingue		16 206	16 206	516	16 722	16 653
Laurentian	315	2 548	2 863	3 195	6 058	4 914
des Laurentides	459	5 942	6 401	2 828	9 229	7 094
Laurenval	692	22 969	23 661	2 948	26 609	24 983
Le Gardeur	515	20 022	20 537	2 767	23 304	21 566
Les Écores	626	10 508	11 134	847	11 981	12 629
du Littoral				291	291	
du Long-Sault		2 988	2 988	1 747	4 735	4 442
Manicouagan	204	25 434	25 638	4 615	30 253	33 558
des Manoirs		26 321	26 321	4 723	31 044	26 576
des Mille-Îles	428	23 934	24 362	2 524	26 886	31 208
Moissons		4 920	4 920	3 307	8 227	5 764
Pierre-Neveu	255	7 501	7 756	1 953	9 709	9 790
Rouyn-Noranda	1 154	8 886	10 040	2 076	12 116	12 873
St-Jérôme	388	16 474	16 862	1 962	18 824	20 540
Tadoussac		263	263	404	667	547
Valin		1 512	1 512	8 983	10 495	9 168
Vallée-de-la-Matapédia	391	3 846	4 237	4 238	8 475	6 996
Valleyfield	819	6 504	7 323	2 591	9 914	9 914
Non regionalized						
Baie-Comeau				101	101	102
Laurentienne				150	150	175
School council						
Île de Montréal	1 833	460 022	461 855	38 017	499 872	503 776
	64 520	1 862 783	1 927 303	417 112	2 344 415	2 283 734
Less: the income from the sinking fund relating to borrowings of school boards		1 382	1 382		1 382	
	64 520	1 861 401	1 925 921	417 112	2 343 033	2 283 734

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)
FOR THE REPAYMENT OF THE PRINCIPAL OF BORROWINGS RELATING TO CAPITAL EXPENDITURES
GENERAL AND VOCATIONAL COLLEGES

(in thousands of dollars)

	Authorized by the Government	Authorized by the Minister of Education	1985	1984
Abitibi-Témiscamingue	3 440	9 095	12 535	10 843
Ahuntsic, Montréal	19 500	9 844	29 344	27 406
Alma	287	6 500	6 787	7 095
André-Laurendeau, Lasalle	14 500	12 991	27 491	25 038
Bois-de-Boulogne, Montréal	5 750	4 449	10 199	10 186
Champlain (Régional), Sherbrooke	8 600	8 000	16 600	16 858
Chicoutimi	4 019	17 922	21 941	18 841
Dawson, Montréal	23 415	3 941	27 356	26 069
Drummondville	1 000	17 337	18 337	16 147
Édouard-Montpetit, Longueuil	16 425	15 792	32 217	32 007
François-Xavier-Garneau, Québec	9 500	5 833	15 333	13 936
Gaspésie, Gaspé	2 865	8 505	11 370	10 017
Granby	60	3 430	3 490	3 223
Hauterive	2 500	7 279	9 779	10 455
John-Abbott, Ste-Anne-de-Bellevue	25 500	12 512	38 012	39 053
Joliette	6 312	2 927	9 239	7 641
Jonquière	4 269	13 664	17 933	13 686
La Pocatière	8 000	6 328	14 328	12 262
Lévis-Lauzon, Lauzon	2 500	14 785	17 285	15 361
Limoilou, Québec	7 080	17 876	24 956	22 325
Lionel-Groulx, Ste-Thérèse-de-Blainville	4 837	8 431	13 268	9 487
Maisonneuve, Montréal	8 257	10 675	18 932	17 600
Matane	1 000	3 944	4 944	3 417
Montmorency, Laval	6 500	13 143	19 643	21 168
Outaouais	6 575	13 979	20 554	17 027
Région de l'Amiante, Thetford-Mines	10 000	6 922	16 922	15 498
Rimouski	14 354	8 502	22 856	19 193
Rivière-du-Loup	935	8 420	9 355	8 340
Rosemont, Montréal	16 255	4 569	20 824	20 541
St-Félicien	6 427	3 226	9 653	8 879
Ste-Foy	6 836	13 545	20 381	18 515
St-Hyacinthe	3 000	10 365	13 365	12 758
St-Jean-sur-Richelieu, St-Jean	2 026	3 150	5 176	4 969
St-Jérôme	1 220	15 317	16 537	14 567
St-Laurent, Montréal	4 681	10 054	14 735	11 160
Sept-Îles		17 915	17 915	15 912
Shawinigan	2 500	8 623	11 123	9 155
Sherbrooke	13 537	9 505	23 042	21 390
Sorel-Tracy	200	14 052	14 252	13 287
Trois-Rivières	6 275	6 356	12 631	10 355
Valleyfield	8 330	7 724	16 054	13 863
Vanier, Montréal	11 016	6 093	17 109	16 831
Victoriaville	8 545	4 455	13 000	12 486
Vieux-Montréal	15 978	23 761	39 739	36 285
	324 806	431 736	756 542	691 132

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)
FOR THE REPAYMENT OF THE PRINCIPAL OF BORROWINGS RELATING TO CAPITAL EXPENDITURES (cont'd.)
UNIVERSITIES

(in thousands of dollars)

	Autorized by the government	Autorized by the Minister of Education	1985	1984
Bishops, Lennoxville	1 400		1 400	1 400
Concordia, Montréal	37 500		37 500	27 500
Écoles des hautes études commerciales, Montréal	8 000	234	8 234	8 000
École polytechnique, Montréal	31 356		31 356	29 035
Laval, Ste-Foy	97 613	2 366	99 979	93 205
McGill, Montréal	97 578		97 578	81 578
Montréal	109 371	22 739	132 110	118 928
Sherbrooke	46 323		46 323	46 053
Université du Québec	249 369		249 369	238 145
	678 510	25 339	703 849	643 844

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)
HEALTH INSTITUTIONS AND SOCIAL SERVICES ESTABLISHMENTS

(in thousands of dollars)

References: A For the repayment of the principal of borrowings relating to capital expenditures:

A-1 Authorized by the Government.
A-2 Authorized by the Minister of Social Affairs.

B For capital expenditures: bank credit lines authorized by the Minister of Social Affairs.

	A-1	A-2	Sub-total	B	1985	1984
Health institutions						
Alma: Hôtel-Dieu	1 270		1 270		1 270	1 270
Amos: Centre hospitalier Hôtel-Dieu d'Amos	2 050	17	2 067	94	2 161	2 050
Amqui: Centre hospitalier d'Amqui				300	300	300
Arthabaska: Hôtel-Dieu	3 975		3 975		3 975	3 975
Asbestos: Centre hospitalier d'Asbestos	1 000		1 000		1 000	1 000
Baie-Comeau: Pavillon Boisvert		2 698	2 698		2 698	2 367
Beauport:						
Centre hospitalier Robert-Giffard	9 106	3 244	12 350	1 966	14 316	10 948
Centre hospitalier St-Augustin	2 030		2 030		2 030	2 030
Bedford: Centre local de services communautaires de Bedford	3 000	21	3 021	79	3 100	3 100
Buckingham: Centre hospitalier de Buckingham	2 960		2 960	400	3 360	4 110
Chandler: Centre hospitalier de Chandler	4 800	1 280	6 080		6 080	6 000
Charny: Hôpital Notre-Dame de Charny		158	158	12 025	12 183	
Chicoutimi:						
Hôpital de Chicoutimi Inc.	10 700	31	10 731	1 124	11 855	10 700
Buanderie communautaire		2 932	2 932		2 932	2 840
Chicoutimi-Nord: Institut Roland-Saucier	2 860		2 860		2 860	3 310
Cowansville: Hôpital Brome-Missisquoi-Perkins	550		550		550	580
Dolbeau: Centre hospitalier de Dolbeau		1 360	1 360		1 360	1 300
Drummondville:						
Centre hospitalier Georges-Frédéric	4 210		4 210		4 210	4 210
Hôpital Ste-Croix	4 700	1 797	6 497	1 283	7 780	6 900
Gaspé: Hôtel-Dieu de Gaspé	6 535		6 535		6 535	6 885
Gatineau: Centre hospitalier de Gatineau	20 000	29 292	49 292	10 685	59 977	54 328
Granby: Centre hospitalier de Granby	5 500		5 500		5 500	5 500
Grand-Mère: Centre hospitalier Laflèche-Grand-Mère	3 100		3 100		3 100	3 100
Greenfield-Park: Hôpital Charles-Lemoyne	7 850	41	7 891	1 789	9 680	7 850
Hauterive:						
Centre hospitalier Pavillon Le Royer		43	43	117	160	
Centre hospitalier régional Baie-Comeau — Hauterive	7 000		7 000		7 000	7 000
Havre St-Pierre: Hôpital St-Jean-Eudes		18	18	1 302	1 320	
Hull:						
Centre hospitalier de la Piéta	2 000	1 900	3 900		3 900	4 625
Centre hospitalier régional de l'Outaouais	10 800	2 905	13 705	1 259	14 964	14 849
Corporation centre local de services communautaires		1 611	1 611	223	1 834	1 584
Hôpital Pierre-Jannet	2 400		2 400		2 400	2 400
Joliette: Centre hospitalier régional de Lanaudière	17 660	3 005	20 665	5 638	26 303	23 110
Jonquière: Centre hospitalier de Jonquière	1 600		1 600		1 600	1 600
Kuujjuaq: Centre hospitalier de l'Ungava		11 620	11 620		11 620	11 524
La Baie: Hôpital de la Baie-des-Ha! Ha! Inc.	2 075		2 075		2 075	2 075
LaSalle: Hôpital Général Lasalle	3 260	5 241	8 501	1 415	9 916	9 810
La Sarre: Centre hospitalier St-François-d'Assise				600	600	550
La Tuque: Hôpital St-Joseph de La Tuque	1 300		1 300		1 300	1 300
Laurier-Station: Centre local de services communautaires Arthur-Caux	1 190		1 190		1 190	1 190

	A-1	A-2	Sub-total	B	1985	1984
Laval:						
Cité de la Santé de Laval	10 265	5 200	15 465		15 465	15 315
Centre local de services communautaires du Marigot (Pont-Viau)		1 851	1 851		1 851	1 664
Lévis: Hôtel-Dieu de Lévis	8 122		8 122	1 000	9 122	8 892
Longueuil: Centre hospitalier Pierre-Boucher	28 870	21 962	50 832	2 328	53 160	50 419
Lourdes-de-Blanc-Sablon: Centre de santé de la Basse-Côte-Nord	450		450		450	450
Maria: Centre hospitalier Baie-des-Chaleurs	3 000	3 000	6 000		6 000	5 550
Matagami: Centre hospitalier Isle-Dieu Inc.	1 000		1 000		1 000	1 000
Matane:						
Centre hospitalier de Matane	2 800	34	2 834	252	3 086	2 800
C.L.S.C. Matane		4	4	6	10	
Mont-Laurier: Hôpital Notre-Dame-de-Ste-Croix	3 750		3 750		3 750	3 750
Montmagny: Hôtel-Dieu de Montmagny	3 020	9	3 029	1 134	4 163	3 020
Montréal:						
Centre hospitalier Côte-des-Neiges		2 853	2 853	1 147	4 000	3 000
Centre hospitalier Fleury		8 102	8 102	2 298	10 400	8 295
Centre hospitalier Jacques-Viger	5 300	442	5 742	758	6 500	5 875
Centre hospitalier J. Henri-Charbonneau	3 600		3 600		3 600	3 825
Centre hospitalier gériatrique Maimonidès	4 000	1 562	5 562	1 282	6 844	6 087
Centre hospitalier Neurologique		3 941	3 941		3 941	2 500
Centre hospitalier St. Mary's	4 800		4 800	1 100	5 900	4 800
Centre de Santé St-Henri Inc.	3 900		3 900		3 900	4 050
Centre local de services communautaires St-Henri		751	751	1 058	1 809	1 000
Hôpital Chinois de Montréal	2 500		2 500		2 500	2 500
Hôpital Général Juif	5 345	395	5 740	805	6 545	5 451
Hôpital Général de Montréal	1 400	536	1 936	4 397	6 333	1 400
Hôpital Jean-Talon	9 450	2 700	12 150		12 150	12 390
Hôpital Maisonneuve-Rosemont	3 535	3 645	7 180		7 180	6 935
Hôpital Marie-Clarac	1 725		1 725		1 725	1 725
Hôpital de Montréal pour enfants	1 500	452	1 952	1 348	3 300	1 615
Hôpital Notre-Dame	14 000	2 254	16 254	2 883	19 137	16 000
Hôpital Notre-Dame-de-la-Merci Inc.	1 000		1 000		1 000	1 000
Hôpital Reddy Memorial	2 097		2 097		2 097	2 135
Hôpital Rivière-des-Prairies	140		140		140	190
Hôpital Royal Victoria		736	736	2 464	3 200	
Hôpital du Sacré-Coeur	7 056	799	7 855	3 748	11 603	7 558
Hôpital Ste-Jeanne-D'Arc de Montréal	3 000	568	3 568	504	4 072	3 000
Hôpital Ste-Justine	15 202	1 164	16 366	2 100	18 466	16 496
Hôpital St-Luc	3 850	1 859	5 709	1 351	7 060	5 630
Hôpital Santa Cabrini	1 531		1 531		1 531	2 041
Hôtel-Dieu de Montréal	5 000	394	5 394	4 528	9 922	5 000
Institut de cardiologie de Montréal	1 325	47	1 372	141	1 513	2 150
Institut Philippe-Pinel	4 050	2 160	6 210		6 210	6 050
Noranda:						
Centre hospitalier Rouyn-Noranda	8 725	6 733	15 458	1 955	17 413	16 159
Centre santé Ste-Famille		152	152	198	350	
Plessisville: Centre local de services communautaires de l'Érable	2 650		2 650		2 650	2 650
Pointe-Claire: Hôpital Général de Lakeshore	2 000		2 000	285	2 285	2 000
Povungnituk: Centre hospitalier Baie-d'Hudson		6 930	6 930	3 135	10 065	1 071

DETAILS OF FINANCIAL COMMITMENT (cont'd.)
HEALTH INSTITUTIONS AND SOCIAL SERVICES ESTABLISHMENTS (cont'd.)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1985	1984
Québec:						
Hôpital Christ-Roi (Vanier)	1 250		1 250		1 250	1 250
Hôpital de l'Enfant-Jésus	6 235	3 736	9 971	67	10 038	10 338
Hôpital St-François-d'Assise	14 942	1 878	16 820		16 820	17 613
Hôpital du St-Sacrement	3 700		3 700	1 000	4 700	4 730
Hôtel-Dieu de Québec	7 600	313	7 913	187	8 100	7 600
Hôpital Général de Québec				1 000	1 000	
Repentigny: Hôpital Le Gardeur	20 425	2 918	23 343	17 880	41 223	38 698
Rimouski: Hôpital St-Joseph de Rimouski	3 200	252	3 452	1 056	4 508	3 200
Rivière-au-Renard: Centre local de services communautaires Val-Rosiers	1 515		1 515		1 515	1 515
Rivière-des-Prairies: Centre local de services communautaires		2 191	2 191		2 191	2 355
Rivière-du-Loup: Hôtel-Dieu de Rivière-du-Loup	4 800		4 800		4 800	4 800
Roberval: Hôtel-Dieu de Roberval	3 427		3 427		3 427	3 443
Saguenay: Centre santé Haute Côte-Nord		64	64	30	94	
Ste-Agathe-des-Monts: Centre hospitalier Laurentien		19	19	107	126	
Ste-Anne-des-Monts: Corporation de l'Hôpital des Monts	3 615		3 615		3 615	3 615
Ste-Catherine: Centre hospitalier Kateri				1 000	1 000	
St-Charles-Borromée: Centre hospitalier de St-Charles-Borromée		5 552	5 552		5 552	5 500
St-Éleuthère: Centre local de services communautaires Des Frontières	2 150		2 150		2 150	4 489
St-Eustache: Centre hospitalier St-Eustache	1 950		1 950		1 950	1 950
St-Ferdinand: Hôpital St-Julien		2	2	998	1 000	888
Ste-Foy:						
Centre hospitalier de l'Université Laval	6 700	3 463	10 163	5	10 168	10 100
Hôpital Laval (1975)	2 000	5 777	7 777	1 713	9 490	7 170
St-Georges-Ouest: Centre hospitalier régional de la Beauce	2 600	208	2 808	792	3 600	2 769
St-Hyacinthe:						
Centre hospitalier Honoré-Mercier Inc.	11 040		11 040		11 040	11 850
Hôtel-Dieu de St-Hyacinthe		15	15	28	43	
St-Jean: Hôpital du Haut-Richelieu	13 015		13 015		13 015	13 015
St-Jean-Port-Joli: Centre local de services communautaires des Trois-Saumons	1 600		1 600		1 600	1 600
St-Jérôme (Terrebonne): Hôtel-Dieu de St-Jérôme	10 240		10 240		10 240	10 240
St-Laurent: Centre hospitalier St-Laurent	2 375		2 375		2 375	2 375
St-Louis-du-Parc: Centre local de services communautaires St-Louis-du-Parc		1 792	1 792	643	2 435	1 170
St-Michel: Hôpital St-Michel	1 500		1 500		1 500	1 500
St-Raymond: Centre hospitalier Portneuf	1 500		1 500		1 500	2 250
Ste-Rose-de-Laval: Centre local de services communautaires		2 029	2 029		2 029	2 125
Sept-Îles: Corporation de l'Hôpital de Sept-Îles	10 000	7 230	17 230	4 411	21 641	20 696
Shawinigan:						
Centre hospitalier Ste-Thérèse-de-Shawinigan						210
Hôpital régional de la Mauricie	8 175		8 175		8 175	8 175
Sherbrooke:						
Centre hospitalier universitaire de Sherbrooke	7 025	1 650	8 675		8 675	8 625
Corporation de l'hôpital d'Youville	1 565		1 565		1 565	1 565
Hôpital St-Vincent-de-Paul-de-Sherbrooke	725	651	1 376	1 217	2 593	1 425
Hôtel-Dieu de Sherbrooke	4 433		4 433		4 433	4 449

	A-1	A-2	Sub-total	B	1985	1984
Sorel:						
Hôpital Général de Sorel	201		201		201	292
Hôtel-Dieu de Sorel	6 550		6 550		6 550	6 600
Témiscamingue: Centre local de services communautaires de Témiscamingue	1 350		1 350		1 350	1 850
Thetford-Mines: Hôpital Général de la Région de l'Amiante Inc.	7 784	218	8 002	925	8 927	7 814
Trois-Rivières: Centre hospitalier Ste-Marie	1 055		1 055		1 055	1 055
Val-D'Or: Centre hospitalier St-Sauveur	5 893	49	5 942	1 051	6 993	5 990
Valleyfield: Centre hospitalier de Valleyfield	13 000	10 187	23 187	10 777	33 964	34 315
Verdun:						
Centre hospitalier Douglas	1 650	87	1 737	1 558	3 295	2 400
Centre hospitalier de Verdun		9 400	9 400		9 400	8 724
Corporation de l'Hôpital Champlain de Verdun	2 700		2 700		2 700	2 800
Victoriaville: Centre hospitalier des Bois-Francs	4 375		4 375		4 375	4 375
Ville-Marie: Centre de santé Ste-Famille	2 530		2 530		2 530	2 530
	531 829	210 130	741 959	128 949	870 908	781 746
Social services establishments						
Andréville: Foyer Desjardins		64	64	289	353	
Baie James: Conseil cri de la santé et des services sociaux de la Baie James		29	29	1 661	1 690	
Beauport: Centre d'accueil Orléans						506
Brome-Missisquoi: Centre Butters		90	90	825	915	31
Chicoutimi: Beaumanoir de Chicoutimi Inc.	1 155		1 155		1 155	1 155
Farhnam: Centre d'accueil Farhnam		53	53	197	250	81
Forestville: Centre d'accueil Forestville		1 137	1 137	26	1 163	1 015
Fortierville: Foyer Fortierville		275	275		275	421
Gaspé: Centre d'accueil Le Cabestan	500		500		500	710
Hauterive: Centre d'accueil N. A. Labrie	2 700		2 700		2 700	2 700
Iberville: Résidence Champagnat-d'Iberville Inc.	2 150		2 150		2 150	2 150
Joliette: Centre d'accueil St-Eusèbe		45	45	2 779	2 824	
Laval-des-Rapides: Centre d'accueil Cartier				19	19	
Longueuil:						
Centre d'accueil Ste-Trinité		1 235	1 235	696	1 931	1 000
Institut Nazareth et Louis-Braille		378	378	253	631	631
Louiseville: Centre d'accueil de Louiseville				455	455	
Montréal:						
Centre d'accueil Charleroi		11	11	1 057	1 068	
Centre d'accueil de la Cité des Prairies	2 440		2 440		2 440	4 290
Centre d'accueil Mt. St-Antoine		2 258	2 258		2 258	2 082
Centre d'accueil Pavillon Sung Pei		1 472	1 472	325	1 797	1 797
Centre d'accueil Villa Maria		10	10	310	320	
Centre Marronniers	5 500		5 500		5 500	5 500
Centre de réadaptation Lucie-Bruneau		341	341	109	450	
Conseil de la santé et des services sociaux de la région de Montréal Métropolitain	8 800		3 800		8 800	8 800
Domrémy Montréal	229		229		229	298
Institut Canadien-Polonais du Bien-Être Inc.		2 096	2 096		2 096	1 829
Manoir de l'Âge d'or				1 512	1 512	
Résidence Christophe-Colomb		2 923	2 923		2 923	3 305
Résidence Jean-de-Lalande		7 332	7 332		7 332	7 013
Villa Notre-Dame-de-Grâce	266		266		266	293
Pierrefonds: Centre Ste-Hélène	731	10	741	13	754	788
Québec:						
Centre d'accueil St-Antoine	500		500		500	1 275
Corporation d'hébergement du Québec	198 377	52 874	251 251		251 251	236 478

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)
HEALTH INSTITUTIONS AND SOCIAL SERVICES ESTABLISHMENTS (cont'd.)

(in thousands of dollars)

	A-1	A-2	Sub-total	B	1985	1984
Rivière-Ouelle: Centre d'accueil Thérèse-Martin	678		678		678	872
Rouyn-Noranda:						
Pavillon Youville		157	157	914	1 071	1 082
Maison du Sacré-Coeur		1 044	1 044		1 044	
St-André-Avellin: Centre d'accueil La Petite Nation	1 800		1 800		1 800	1 800
Ste-Anne-des-Monts: Centre d'accueil Pavillon de la Montagne						50
St-Damien-de-Buckland: Centre d'accueil Pavillon des Jeunes	766		766		766	985
Ste-Foy: Centre Cardinal-Villeneuve Inc.	635		635		635	790
Ste-Marguerite-du-Lac-Masson: Manoir Pointe-Bleue (1978)	1 510		1 510		1 510	2 260
Ste-Marie: Centre d'accueil Notre-Dame de la Protection		33	33	399	432	
St-Tite-des-Caps: Centre d'accueil St-Tite-des-Caps	259		259		259	333
Sherbrooke: Résidence de l'Estrie		28	28	401	429	
Sorel: Les Ateliers Riverains		22	22	609	631	12
Val-d'Or: Foyer de Val-d'Or Inc.		304	304	79	383	10
Windsor: Centre d'accueil de Windsor		42	42	8	50	
	228 996	74 263	303 259	12 936	316 195	292 342
	760 825 *	284 393	1 045 218 *	141 885	1 187 103 *	1 074 088 *

* Not including financial compensation to religious communities (see table) for the work concerned.

FINANCIAL COMPENSATION TO RELIGIOUS COMMUNITIES FOR THE WORK CONCERNED

	1985	1984
Montréal: Hôpital Louis-Hippolyte-Lafontaine		198
St-Georges-Ouest: Centre hospitalier régional de la Beauce	1 285	1 525
	1 285	1 723

DETAILS OF FINANCIAL COMMITMENTS (cont'd.) AUTHORIZED BY THE GOVERNMENT FOR THE REPAYMENT OF THE PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES

(in thousands of dollars)

	1985	1984
Municipalities		
Metropolitan Montreal		
Beauharnois	757	755
Blainville	137	
Boisbriand	961	141
Boucherville	2 320	
Brossard	666	
Châteauguay	6 122	2 262
Dorion	1 564	266
Greenfield-Park	230	
Île-Perrot	159	
Laval	15 705	14 567
Lemoyne	37	
Longueuil	6 028	
Lorraine	61	
Maple-Grove	5	
Marieville	1 738	596
Notre-Dame-de-l'Île-Perrot	38	
Pincourt	11	
Rosemère	81	
St-Constant	29	
St-Eustache	343	350
St-Hubert	1 237	
Ste-Julie	1 887	314
St-Lambert	200	
Ste-Thérèse	229	
Terrasse-Vaudreuil	5	
Vaudreuil	1 130	1 019
Metropolitan Quebec		
Cap-Rouge	533	
Charlesbourg	137	
Charny	47	
Lévis	839	
Loretteville	58	
Québec	930	958
Ste-Foy	4 069	
St-Louis-de-Pintendre — Lévis — St-David-de-l'Auberivière	174	1 048
St-Nicolas	26	
St-Romuald	55	
Val-Bélair	55	3
Vanier	14	
Various electoral districts		
Abitibi-Est	14 539	4 698
Arthabaska	774	
Beauce-Nord	2 045	902
Beauce-Sud	6 146	3 467
Beauharnois	11 458	2 966
Bellechasse	2 266	1 412
Berthier	3 720	791
Brome-Missisquoi	5 810	4 027
Champlain	2 286	2 017
Chauveau	838	439
Chicoutimi	4 255	
Deux-Montagnes	169	152
Drummond	912	
Dubuc	1 147	63
Frontenac	7 040	1 138
Gatineau	253	
Iberville	4 954	2 022
Johnson	9 595	3 681
Joliette	325	
Jonquière	14 516	4 749
Kamouraska-Témiscouata	2 162	905
Labelle	8 416	5 550
Lac-St-Jean	11 386	623
L'Assomption	1 350	
Laviolette	2 534	126
Lévis	46	
Lotbinière	113	28
Maskinongé	57	
Matane	6 114	301
Matapédia	865	196
Mégantic-Compton	7 858	2 114

DETAILS OF FINANCIAL COMMITMENTS (cont'd.) AUTHORIZED BY THE GOVERNMENT FOR THE REPAYMENT OF THE PRINCIPAL ON BORROWINGS RELATING TO CAPITAL EXPENDITURES

MUNICIPALITIES AND MUNICIPAL BODIES (cont'd.)

(in thousands of dollars)

	1985	1984
Various electoral districts		
Nicolet	29	
Orford	12 432	3 398
Papineau	286	
Pontiac	108	
Porneuf	781	
Prévost	1 059	38
Richmond	917	676
Rimouski	1 035	5
Rivière-du-Loup	437	
Roberval	11 683	2 704
Rousseau	3 054	1 364
Rouyn-Noranda — Témiscamingue	324	
St-François	445	302
St-Hyacinthe	21 643	12 478
Shefford	27 758	18 095
Sherbrooke	2 912	1 610
Terrebonne	342	
Trois-Rivières	548	
Verchères	137	
Ungava	6 286	2 821
	274 782[1]	108 137[1]
Municipal bodies		
Commission de transports de la Communauté régionale de l'Outaouais	10 372	7 262
Commission de transports de la Communauté urbaine de Montréal	81 324	94 170
Commission de transports de la Communauté urbaine de Québec	36 432	25 827
Commission de transports de la Rive-Sud de Montréal	21 452	19 967
Commission de transports de la Ville de Laval	16 259	17 349
Communauté régionale de l'Outaouais	64 177[1]	64 437[1]
Communauté urbaine de Montréal	1 131 179[1]	1 016 047[1]
Communauté urbaine de Québec	22 939[1]	23 536[1]
Corporation intermunicipale de transports des Forges	4 874	4 168
Corporation intermunicipale de transports de la Rive-Sud de Québec	2 207	1 165
Corporation intermunicipale de transports du Saguenay	5 236	5 334
Corporation municipale de transports de Sherbrooke	7 958	5 648
	1 404 409	1 284 910
	1 679 191	1 393 047

[1] Water purification (including $373 903 000 in 1985 and $315 062 000 in 1984 for the Communauté urbaine de Montréal).

GOVERNMENT CORPORATIONS AND VARIOUS BODIES

(in thousands of dollars)

	1985	1984
Government corporations		
Société de la Place des Arts de Montréal	42 092	37 873
Société québécoise d'assainissement des eaux	23 578	15 289
Société de radio-télévision du Québec	4 200	4 450
	69 870	57 612
Various bodies		
Nouvelle Compagnie Théâtrale Inc.	707	983
Séminaire de Québec	1 130	1 480
	1 837	2 463
	71 707	60 075

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)

AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES MUNICIPALITIES AND MUNICIPAL BODIES

(in thousands of dollars)

	Water Purification	Waterworks, Sewers and other	1985	1984
Municipalities				
Metropolitan Montreal				
Beauharnois	5 809	25	5 834	3 546 *
Beloeil		353	353	432
Blainville	8 270	128	8 398	183
Boisbriand	1 779	323	2 102	2 773
Bois-des-Filion	66	130	196	166
Boucherville	28 351	443	28 794	550
Brossard	27 151	896	28 047	1 092
Candiac	9 860	346	10 206	9 703
Carignan		231	231	
Chambly		286	286	489
Châteauguay	4 055		4 055	8 088
Delson	5 177	135	5 312	4 910
Deux-Montagnes				1 040
Dorion	4 336		4 336	369 *
Greenfield-Park	10 840	163	11 003	185
Île-Perrot	3 869	157	4 026	219
Lachenaie		283	283	352
Lachine		375	375	
Laprairie	8 762		8 762	8 216
LaSalle				18
Laval	111 895		111 895	117 618
Le Gardeur		389	389	516
Lemoyne	2 287		2 287	
L'Épiphanie, ville		573	573	536
Longueuil	103 803	10 336	114 139	10 438
Lorraine	3 570	186	3 756	221
Maple-Grove	2 852		2 852	923 *
Marieville	2 520		2 520	3 627 *
Mascouche		35	35	202
McMasterville		142	142	269
Montréal		2 140	2 140	200
Mont-St-Hilaire		78	78	138
Notre-Dame-de-l'Île-Perrot	3 160	1 352	4 512	1 775 *
Pincourt	4 768	587	5 355	125
Pointe-Claire		10	10	45
Rosemère	4 745		4 745	
St-Amable		5 783	5 783	410
St-Anne de Bellevue		403	403	
Ste-Catherine	5 538		5 538	5 238
St-Constant	6 976	75	7 051	6 613
St-Eustache	10 953	923	11 876	9 787 *
St-Hubert	40 661	1 759	42 420	2 123
St-Joseph-du-Lac		166	166	238
Ste-Julie	2 428	1 499	3 927	4 331 *
St-Lambert	10 710	895	11 605	1 060
St-Laurent		750	750	
St-Louis-de-Terrebonne		418	418	706
St-Mathias				39
St-Mathieu-de-Beloeil		284	284	310 *
St-Raphaël-de-l'Île-Bizard		288	288	411
Ste-Thérèse	14 937	554	15 491	200
Terrasse-Vaudreuil	806		806	
Terrebonne		107	107	137
Varennes	6 616	1 776	8 392	631
Vaudreuil	5 353	290	5 643	3 481 *
Vaudreuil-sur-le-Lac		598	598	648
Verchères	6 173		6 173	
Metropolitam Quebec				
Ancienne-Lorette	1 700	440	2 140	560
Beauport	4 739		4 739	
Cap-Rouge	1 220	100	1 320	2 145
Charlesbourg	2 096		2 096	3 342 *
Charny				33
Lac-Delage				24
Lac-St-Charles		197	197	213
Lauzon	61	567	628	704
Lévis	211	820	1 031	962 *
Loretteville	3 439		3 439	
Québec	9 199	2 156	11 355	14 969
St-Augustin-de-Desmaures				69
St-David-de-l'Auberivière	63	522	585	1 214 *
St-Dunstan-du-Lac-Beauport		598	598	741
St-Émile				28
Ste-Foy	3 046	2 347	5 393	8 436
St-Nicolas		144	144	184
St-Romuald-d'Etchemin		343	343	475
Sillery		80	80	
Val-Bélair	347		347	685
Vanier	565		565	802

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)

AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES MUNICIPALITIES AND MUNICIPAL BODIES (cont'd.)

(in thousands of dollars)

	Water Purification	Waterworks, Sewers and other	1985	1984
Various electoral districts				
Abitibi-Est	3 590	1 428	5 018	5 806
Abitibi-Ouest	142	762	904	717
Argenteuil		2 068	2 068	2 590
Arthabaska	28 933	820	29 753	945
Beauce	984		984	
Beauce-Nord	18 790	15 033	33 823	29 306
Beauce-Sud	22 667	3 095	25 762	18 414
Beauharnois	20 519	230	20 749	7 398
Bellechasse	1 402	5 117	6 519	6 336
Berthier	3 924	3 647	7 571	6 328
Bonaventure		1 382	1 382	1 892
Brome-Missisquoi	19 585	7 793	27 378	10 425
Champlain	444	700	1 144	1 786
Chapleau		880	880	1 123
Charlevoix	3 518	1 016	4 534	1 128 *
Châteauguay		24	24	
Chauveau	2 671	95	2 766	1 829
Chicoutimi	23 446	1 094	24 540	28 414
Deux-Montagnes	1 063	1 685	2 748	1 969
Drummond	5 207	4 373	9 580	10 502
Dubuc	18 278	1 510	19 788	1 472
Duplessis		4 009	4 009	3 221
Frontenac	22 049	4 999	27 048	28 663
Gaspé	2 511	3 732	6 243	2 977
Gatineau	2 603	34	2 637	3 567
Hull	2 539	20	2 559	20
Huntingdon		2 626	2 626	3 055
Iberville	15 277	2 137	17 414	15 175
Îles-de-la-Madeleine		25	25	
Johnson	12 721	1 357	14 078	4 919
Joliette	25 836	3 001	28 837	11 423
Jonquière	7 512	1 051	8 563	18 774
Kamouraska-Témiscouata	12 672	6 693	19 365	9 546
Labelle	14 612	2 231	16 843	10 226 *
Lac-St-Jean	18 212	2 865	21 077	25 283
Laporte				75
L'Assomption	27 790	236	28 026	2 773
Laviolette	21 021	1 101	22 122	12 032
Lévis		3 146	3 146	3 650
Lotbinière	1 410	5 652	7 062	8 247 *
Maskinongé		746	746	461
Matane	6 925	1 598	8 523	9 927
Matapédia	7 759	1 941	9 700	7 019 *
Mégantic-Compton	4 730	1 215	5 945	8 666 *
Montmagny-L'Islet		3 397	3 397	3 959
Montmorency		976	976	1 202
Nicolet	2 926	3 199	6 125	3 895 *
Orford	18 433	5 400	23 833	26 505
Papineau	1 552	546	2 098	2 399
Pontiac	2 449	336	2 785	1 633
Portneuf	10 260	6 248	16 508	9 994
Prévost	2 493	1 866	4 359	4 355
Richelieu	1 759	2 879	4 638	2 647
Richmond	14 211	5 483	19 694	5 899
Rimouski	30 525	1 788	32 313	1 400
Rivière-du-Loup	19 598	8 659	28 257	9 419
Roberval	15 752	6 140	21 892	22 270
Rousseau	8 660	3 865	12 525	10 243
Rouyn-Noranda — Témiscamingue	4 895	4 738	9 633	7 717
Saguenay		2 234	2 234	2 686
St-François	15 413	1 386	16 799	15 345
St-Hyacinthe	24 894	2 589	27 483	7 535
St-Jean	1 608	136	1 744	3
St-Maurice		439	439	448
Shefford	12 488	1 583	14 071	16 280
Sherbrooke	40 062		40 062	38 205
Terrebonne	515	936	1 451	1 788
Trois-Rivière	45 664	78	45 742	200
Ungava	7 159	19 837	26 996	17 135
Vaudreuil-Soulanges	2 864	1 691	4 555	1 864 *
Verchères	2 265	1 063	3 328	1 488 *
Various municipalities				59 *
	1 163 549	235 643	1 399 192	795 565
Municipal bodies				
Aqueduc intermunicipal du Bas-Richelieu		444	444	681
Communauté régionale de l'Outaouais	1 642		1 642	1 642
Communauté urbaine de Montréal	672 742		672 742	269 567
Communauté urbaine de Québec	230 361		230 361	230 785
	2 068 294	236 087	2 304 381	1 298 240

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* Amount adjusted for comparison purposes.

DETAILS OF FINANCIAL COMMITMENTS (cond't)

AUTHORIZED BY THE GOVERNMENT FOR CAPITAL EXPENDITURES VARIOUS CORPORATIONS AND RECREATIONAL ORGANIZATIONS

(in thousands of dollars)

	1985	1984
Industrial corporations		
Financial assistance to a leading industry relating to helicopters	84 238	113 769
Assistance to the mining industry	75 806	52 803*
Development of the forest industry — Retooling of pulp and paper mills	22 683	52 597*
Development of energy conservation	1 499	90*
Development of maritime fisheries	1 318	506*
Recreational bodies and organizations	4 246	1 541
Other	1 296	495
	191 086	221 801*

* Amount adjusted for comparison purposes

DETAILS OF FINANCIAL COMMITMENTS (cont'd.) FOR FINANCIAL ASSISTANCE TO ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC, FAMILY HOUSING AND OTHER

(in thousands of dollars)

	1985	1984
Chargeable to permanent appropriations		
Family Housing Act, R.S.Q., c.H-1		
Commitments at March 31,1985	278 568	278 568
Less:		
Cancellation of commitments following sales and repayment prior to maturity	88 303	87 770
Actual Commitments at March 31,1985	190 265[1]	190 798[1]
Less: Amount paid	182 932[2]	181 368[2]
	7 333	9 430
Act respecting the Communauté urbaine de Québec,R.S.Q., C-37.3, grant to the Commission de transports de la communauté urbaine de Québec, under section 254 and representing the principal of the loan repayment	2 506	2 786
Act respecting the Centre de recherche industrielle du Québec, R.S.Q., c. C-8	41 970	57 700
	51 809	69 916

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[1] Commitments authorized by the Act must not exceed $225 000 000.

[2] The amount paid includes recoveries of expenditures in prior years.

DETAILS OF FINANCIAL COMMITMENTS (cont'd.)
BALANCE DUE ON CAPITAL INVESTED IN ENTERPRISES OF THE GOUVERNEMENT DU QUÉBEC, CHARGEABLE TO PERMANENT APPROPRIATIONS

(in thousands of dollars)

	1985	1984
Raffinerie de sucre du Québec, R.S.Q., c. R-0.1	3 000	12 000
Société de développement autochtone de la Baie James, R.S.Q., c. S-9.1	750	1 000
Société générale de financement du Québec, R.S.Q., c. S-17		10 000
Société québécoise d'initiatives agro-alimentaire, R.S.Q., c. S-21	4 000	7 000
Société québécoise d'initiatives pétrolières, R.S.Q., c. S-22	36 100	76 000
Société de récupération, d'exploitation et de développement forestiers du Québec, R.S.Q., c. S-12	12 500	
	56 350	106 000

NOTE

These commitments will not affect expenditures and the net debt once they are settled, because disbursements will be counterbalanced by an increase, in the «Investments» account, of $56 350 000 in capital stock.

Not including $500 000 for the Société de développement des industries de la culture et des communications for which a decision from the Minister is required to release funds. At March 31, 1985, the Minister's decision is not taken into consideration in the shaping of the commitment.

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